

# GOVERNMENT IN HAWAII

A HANDBOOK OF  
FINANCIAL STATISTICS

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
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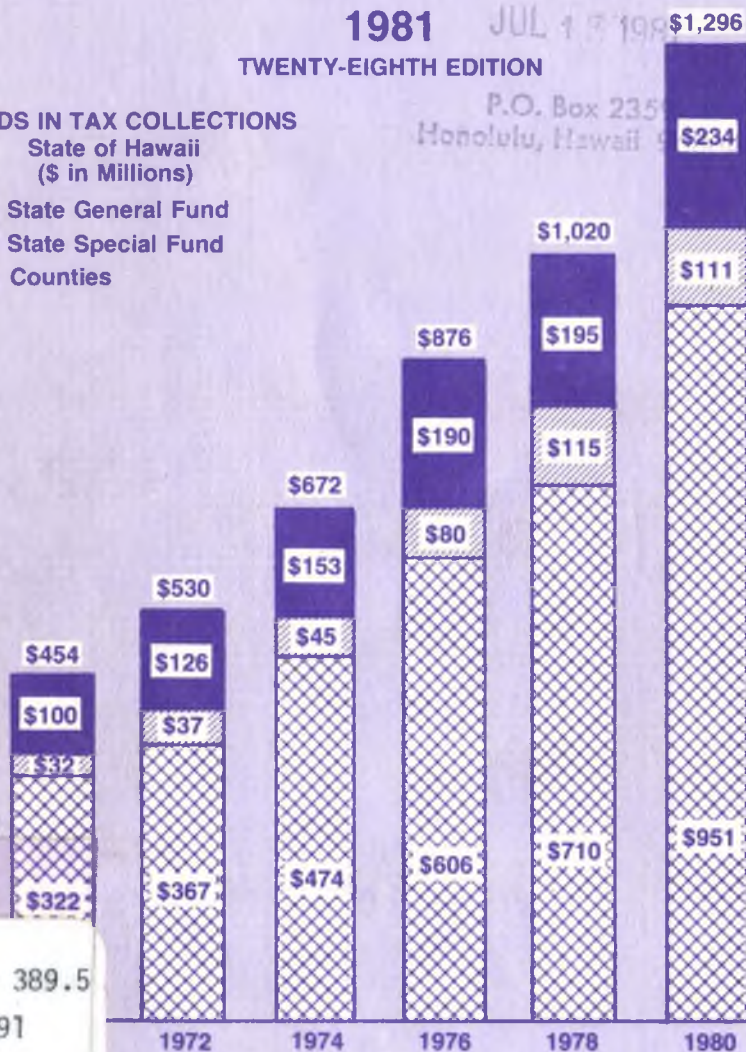
TWENTY-EIGHTH EDITION

P.O. Box 235  
Honolulu, Hawaii 96809

## TRENDS IN TAX COLLECTIONS

State of Hawaii  
(\$ in Millions)

-  State General Fund
-  State Special Fund
-  Counties



HJ 389.5

T391

1981

TAX FOUNDATION OF HAWAII

HONOLULU, HAWAII

# TAX FOUNDATION OF HAWAII

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JUL 1 1981

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**TAX FOUNDATION OF HAWAII**

The primary purpose of the Foundation is to encourage efficiency and economy in government and to promote an equitable tax system that will encourage and maintain economic growth and stability in Hawaii. This is accomplished in part by working with public officials, private organizations and individuals in an effort to improve the methods, systems and procedures of public administration.

The Tax Foundation of Hawaii was incorporated in 1953 as a private, nonprofit, non-partisan educational organization governed by a 25-member Board of Trustees representing the entire state. The Foundation is financed by concerned and interested corporate and individual members.

Serving as a clearing house by collecting and analyzing data concerning governmental finances and taxation, the Tax Foundation disseminates this information to the public through reports, pamphlets, newspaper articles, and radio and television broadcasts.

In addition to GOVERNMENT IN HAWAII, other regular publications of the Tax Foundation include: FINANCE IN BRIEF, a wallet-sized resume of Hawaii's fiscal facts; THE TAX BURDEN OF THE ARNIE ALOHA FAMILY; weekly commentaries in the Sunday Star-Bulletin and Advertiser; and a weekly radio series on KCCN in Honolulu. The LEGISLATIVE TAX BILL SERVICE provides an analysis of all tax legislation introduced during the legislative session, and the LEGISLATIVE REVIEW, published at the conclusion of each session, reports on all legislation which passed and examines the changes in the fiscal outlook.

GOOD GOVERNMENT DEPENDS ON AN INFORMED PUBLIC

## FOREWORD

Today, more than any time in recent history, there is public concern over the role of government in our economy. There is a growing public awareness of the fact that government influences the shape and direction of our nation's growth. In that respect, an understanding of the fiscal and economic health of government in Hawaii is the basis of a sound and informed citizenry which government serves.

As government's sphere of influence on our daily lives grows, it becomes imperative that the people of Hawaii be aware of its economic and fiscal policies which affect them. This 28th edition of GOVERNMENT IN HAWAII serves as a convenient means of learning more about the fiscal health of our state, county and federal governments. Through the years, this handbook of financial statistics has served as the key source of information for those seeking a better understanding of their government.

As a result of the changes made by the 1978 Constitutional Convention, the people of Hawaii are witnessing a slowing in the growth of government in Hawaii. With a reduction in spending, substantial surpluses have been generated in the state general fund and there is now a potential for a reduction in the amount of taxes that government takes from its citizens in Hawaii. At the national level, a similar mood is afoot as our elected officials begin to take a hard look at the growth in spending by the federal government. With this reduction in government's size and growth, there is the opportunity for our economy to prosper.

The Tax Foundation sincerely appreciates the cooperation and assistance provided by the many public employees in the federal, state and county governments in Hawaii. A special mahalo goes to the directors and staffs of the State of Hawaii Departments of Accounting and General Services, Budget and Finance, Education, Labor and Industrial Relations, Planning and Economic Development, Taxation and Transportation; Finance Directors of the four counties; the Internal Revenue Service; Bank of Hawaii; First Hawaiian Bank and the Hawaiian Sugar Planters' Association.

Lowell E. Mee, President  
Tax Foundation of Hawaii

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## HAWAII'S ECONOMY

*The economic picture during 1980* can best be characterized as a year of anticipation as national elections focused on the state of the economy as the major issue of the campaign. Inflation continued to climb at a double digit pace as the consumer price index rose at an annual average rate of 12%, ending the year at 228.7. While preliminary estimates for 1980 indicate that per capita personal income rose by 5.3%, per capita taxes were estimated to increase by more than 8%.

*The most serious economic problem* faced by Hawaii during 1980 was the decline in the number of visitors coming to Hawaii. This decline has been attributed to the wait and see attitude of many potential visitors to Hawaii. While it was true that visitor expenditures rose by more than 10% during 1980, inflation more than cancelled this growth when measured in real dollar income. At year's end, this downward trend did not show any signs of improving and there were many concerned that Hawaii's largest industry was headed for more blows in the year to come.

*Reflecting this slowing in the state's economy*, the per capita personal income of Hawaii's people also demonstrated a decline as the 50th State fell in comparison to the personal income growth across the nation. In 1974, Hawaii ranked 6th highest in the nation in per capita personal income, by 1978, Hawaii had fallen to 12th highest and by 1979 to 14th highest in this area.

*On the other hand, the amount of per capita tax collections in Hawaii* continued to rise, contributing to Hawaii's retention of the fifth highest state in state and local tax burden. This has been attributed to the sensitivity of Hawaii's tax system to the effects of inflation. If inflation continues to increase at the same rate, there is little doubt that Hawaii's taxpayers will be paying more in state and local taxes.

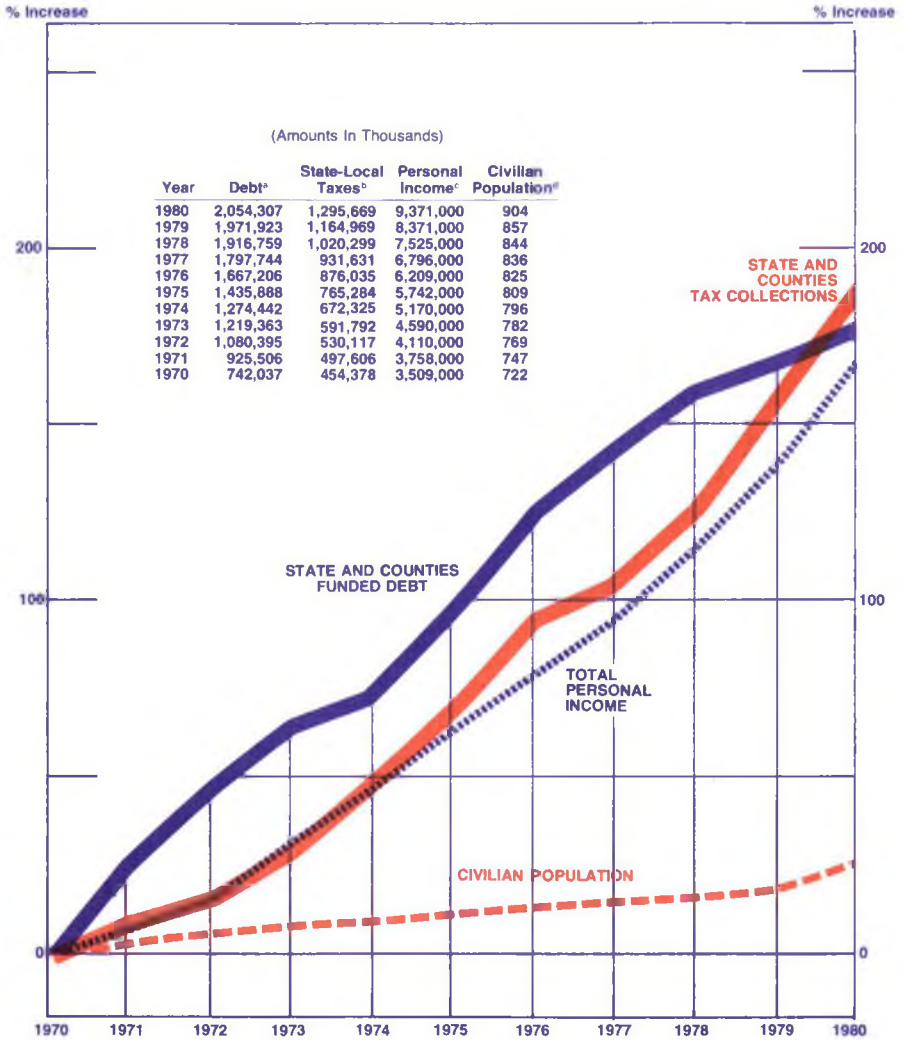
*In contrast, the employment picture in Hawaii* continued to improve as the unemployment rate declined for the second straight year, dropping to 5%, down from 6.3% in 1979. This has been due in large part in a slowing of growth in the available labor force and a steady increase in the number of positions available.

# CHART 1

## TRENDS IN HAWAII

### Population, Taxes, Personal Income & Debt

#### 1970-1980



<sup>a</sup>State and county general obligation bonds and revenue bonds outstanding at December 31.

<sup>b</sup>Fiscal year collections. Unemployment compensation collections included.

<sup>c</sup>Calendar years; 1980 estimated, 1977-1979 revised April 1981.

<sup>d</sup>Mid-year resident civilian population except 1980 at April 1.

SOURCE: State Departments of Budget & Finance, Accounting & General Services, Taxation, Planning; City & County Finance Director, County Auditors and Finance Directors; U.S. Department of Commerce, "Survey of Current Business."

**TABLE 1**  
**GROWTH IN THE HAWAIIAN ECONOMY**  
**Selected Calendar Years**

Economic Indicators	Amount					Percent Change 1980 from		
	1980	1979	1978	1975	1970	1979	1975	1970
Population <sup>a</sup>	965,000	914,700	902,400	868,400	774,300	5.50	11.12	24.63
Labor Force <sup>b</sup>	400,000	399,000	400,000	356,400	311,150	0.25	12.23	28.56
Employment <sup>b</sup>	380,000	374,000	369,000	330,800	297,110	1.60	14.87	27.90
Unemployment Rate <sup>b</sup>	5.0%	6.3%	7.8%	7.2%	4.5%	-20.63	-30.56	11.11
Cost of Living <sup>c</sup>	228.7	204.5	184.1	155.0	114.2	11.83	47.55	106.26
Motor Vehicle Registration <sup>d</sup>	607,875	607,560	580,347	500,585	404,463	0.05	21.43	50.29
Total Housing Units <sup>e</sup>	334,251	286,854	281,241	260,740	216,774	16.52	28.19	54.19
Total Hotel Rooms	56,123	54,246	49,832	42,648	32,289	3.46	31.60	73.81
Number of Visitors	3,939,275	3,960,531	3,670,309	2,829,105	1,746,970	-0.54	39.24	125.49
Per Capita Per. Inc.	9,710	9,223	8,438	6,669	4,623	5.28	45.60	110.04
Per Capita Taxes	1,290	1,194	1,059	852	572	8.04	51.41	125.52
<b>AMOUNTS IN MILLIONS</b>								
Visitor Expenditures	2,900	2,620	2,188	1,270	595	10.69	128.35	387.39
Military Expenditures	1,400	1,310	1,215	1,028	675	6.87	36.19	107.41
Total Personal Income	9,371	8,371	7,325	5,674	3,523	11.95	65.16	165.99
Bank Deposits	4,792	4,363	3,709	2,681	1,697	9.83	78.74	182.38
Sugar Processing <sup>f</sup>	527	306	291	606	198	72.22	-13.04	166.16
Pineapple Canning <sup>f</sup>	196	164	132	132	131	19.51	48.48	49.62
Retail Sales <sup>f</sup>	6,365	5,753	4,912	3,497	1,967	10.64	82.01	223.59
Wholesale Sales <sup>f</sup>	4,750	4,832	3,591	2,499	1,499	-1.70	90.08	216.88
Diversified Manufacturing <sup>f</sup>	626	565	494	430	285	10.80	45.58	119.65
Construction Value	1,500	1,342	975	1,140	784	11.77	31.58	91.33

NOTE: 1980 data preliminary. Subject to revision.

a. Resident population at April 1. Includes armed forces personnel.

b. Annual average.

c. Honolulu Consumer Price Index (annual average). 1967 = 100.

d. At December 31. Excludes military vehicles, motorcycles and scooters. After 1975, includes non-taxable, non-resident vehicles not formerly registered.

e. At April 1.

f. General excise tax base. 1977 and 1978 data estimated by the Department of Taxation.

SOURCE: State Departments of Planning and Economic Development, Regulatory Agencies, Labor and Industrial Relations, Taxation, and Transportation; County Finance Directors; Hawaii Visitors Bureau; Honolulu Department of Housing and Community Development; U.S. Department of Commerce; First Hawaiian Bank; and Bank of Hawaii.



**TABLE 2**  
**SOURCES OF PERSONAL INCOME**  
**Hawaii (Selected Years): U.S. Average (1969 and 1979)**  
**(Dollars in Millions)**

Income Source	State of Hawaii								U. S. Average		
	1979		1978		1969		% Change 1979 from 1969	% Change			
	Amount	% of Total	Amount	% of Total	Amount	% of Total		% of Total		1979 from 1969	
								1979	1969		
Labor & Prop. Inc.: By Industry											
Farms	\$ 204	2.5	\$ 182	2.4	\$ 99	3.2	106.1	2.2	2.7	110.0	
Contract Construction	505	6.0	422	5.6	271	8.8	86.3	4.7	5.0	141.2	
Wholesale and Retail Trade	1,084	13.0	955	12.7	385	12.5	181.6	12.8	13.3	146.4	
Manufacturing	364	4.4	327	4.4	183	5.9	98.9	20.1	23.3	121.9	
Finance, Insurance & Real Estate	503	6.0	436	5.8	148	4.8	239.9	4.5	4.2	170.3	
Transportation and Utilities	628	7.5	549	7.3	213	6.9	194.8	5.9	5.6	173.4	
Services											
Hotels & Other Lodgings	268	3.2	241	3.2	75	2.5	257.3	0.5	0.5	151.2	
Personal & Household	74	0.9	67	0.9	41	1.3	80.5	1.0	1.6	62.6	
Business & Repair	222	2.7	183	2.4	68	2.2	226.5	2.8	2.2	223.4	
Amusement & Recreation	58	0.7	52	0.7	20	0.6	190.0	0.5	0.5	161.7	
Prof., Social & Related	695	8.3	616	8.2	211	6.8	229.4	8.3	7.3	194.3	
Government											
Federal, Civilian	589	7.0	569	7.6	304	9.8	93.8	2.9	3.4	118.7	
Federal, Military	587	7.0	552	7.4	290	9.4	102.4	1.1	2.2	25.2	
State & Local	745	8.9	734	9.8	278	9.0	168.0	8.3	7.8	171.1	
Other Industries	28	0.3	22	0.3	11	0.4	154.5	1.6	1.0	300.5	
Total Labor & Proprietor's Income	\$6,554	78.4	\$5,907	78.7	\$2,597	84.1	152.4	77.2	80.6	145.7	
Income by Type:											
Wages & Salaries	\$5,730	68.6	\$5,167	68.8	\$2,315	75.0	147.5	63.9	67.9	141.9	
Other Labor Income	436	5.2	377	5.0	84	2.7	419.0	6.4	3.8	331.8	
Proprietor's Income: Farm	46	0.6	49	0.6	29	0.9	58.6	1.7	2.2	193.8	
Non-Farm	342	4.1	315	4.2	168	5.4	103.6	5.1	6.7	96.9	
Dividends, Interest, Rent	1,155	13.8	1,004	13.4	409	13.3	182.4	14.1	14.1	156.0	
Transfer Payments	1,036	12.4	937	12.5	192	6.2	439.6	13.0	8.8	281.5	
Sub-Total	\$8,745	104.7	\$7,849	104.5	\$3,197	103.5	173.5	104.2	103.5	158.6	
Less: Employees' Soc. Ins. Contrib.	- 389	- 4.7	- 339	- 4.5	- 110	- 3.5	253.6	- 4.2	- 3.5	205.2	
TOTAL PERSONAL INCOME	\$8,356	100.0	\$7,510	100.0	\$3,087	100.0	170.7	100.0	100.0	156.9	

NOTE: All data revised by Department of Commerce, August 1980 except for 1969 data revised August 1974.

SOURCE: "Survey of Current Business," August 1980, U.S. Department of Commerce, Social and Economic Statistics Administration, Bureau of Economic Analysis, Washington, D.C.

**TABLE 3**  
**THE COUNTIES OF HAWAII**  
**Calendar Years 1979 and 1980**

Economic Indicators	Honolulu		Maui		Hawaii		Kauai	
	1980	1979	1980	1979	1980	1979	1980	1979
Population <sup>a</sup>	702,208	671,500	70,964	65,400	91,891	83,600	38,918	36,300
Labor Force <sup>b</sup>	313,200	313,600	33,600	32,400	35,400	35,400	17,700	17,600
Employment <sup>b</sup>	298,300	294,500	31,700	30,400	33,100	32,500	16,900	16,600
Unemployment Rate <sup>b</sup>	4.8	6.1	5.6	6.3	6.7	8.1	4.9	5.6
Hotel Rooms	33,967	34,334	10,713	9,701	6,705	5,889	4,738	4,322
Motor Vehicle Registrations <sup>c</sup>	446,381	449,483	61,888	60,668	69,288	67,584	30,318	29,825
Number of Telephones	558,809	542,250	60,650	55,523	66,413	62,332	29,274	27,412
Sugar Production	167,267	186,178	266,251	252,816	367,046	388,341	222,668	232,402
<u>AMOUNTS IN THOUSANDS</u>								
Tax Revenue <sup>d</sup>	\$ 175,002	\$ 160,821	\$ 14,808	\$ 15,115	\$ 26,027	\$ 24,055	\$ 10,108	\$ 9,404
Government Expenditures <sup>d</sup>	311,805	293,185	32,133	36,939	44,206	39,221	20,538	18,071
Bank Demand Deposits	1,109,327	1,171,916	82,635	91,699	92,871	92,068	32,276	37,088
Selected Tax Bases <sup>e</sup>								
Sugar Processing	171,666	93,118	128,783	64,114	107,631	78,591	119,299	69,915
Pineapple Canning	139,943	112,336	56,033	51,864	--	--	--	--
Retailing	5,438,159	4,920,218	392,398	354,276	363,353	327,979	171,811	150,531
Wholesaling	4,332,016	4,448,079	147,525	136,598	212,557	192,527	57,604	54,691
Manufacturing	568,164	527,529	14,632	11,218	33,679	22,604	9,529	3,870
Contracting	1,353,924	1,131,590	89,912	88,993	96,426	80,310	29,396	24,566
Services	1,527,335	1,222,428	75,420	70,305	106,701	91,282	33,546	28,180
Rentals	1,563,166	1,470,764	127,013	109,828	95,638	85,019	34,897	34,336

NOTE: 1980 data preliminary. Subject to revision.

a. Resident civilian population, 1979 at July 1, 1980 at April 1. Does not include armed forces personnel.

b. Annual average.

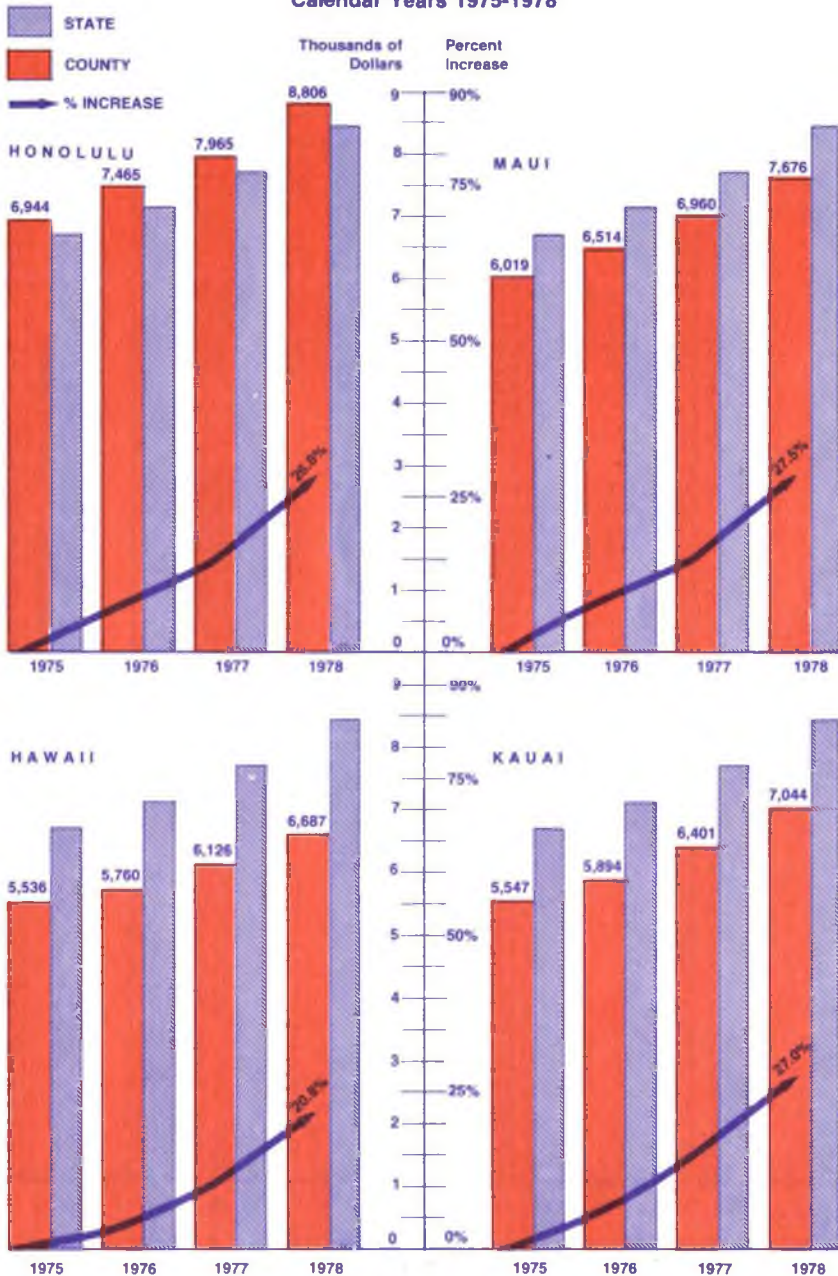
c. At December 31. Taxable and non-taxable registered motor vehicles. Excludes motorcycles and scooters.

d. Fiscal years.

e. General excise tax base.

SOURCE: State Departments of Planning and Economic Development, Regulatory Agencies, Labor & Industrial Relations, Taxation, and Transportation; County Finance Directors; Hawaiian Telephone Company; Hawaii Visitors Bureau; and Hawaiian Sugar Planters' Association.

CHART 2  
PER CAPITA PERSONAL INCOME  
— BY COUNTIES —  
Calendar Years 1975-1978



SOURCE: U.S. Department of Commerce, Office of Business Economics, Washington, D.C.

**TABLE 4**  
**PER CAPITA PERSONAL INCOME**  
**By States — Selected Years<sup>a</sup>**

State	1979		1978		1974		1969		% Change 1979 from	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	1978	1969
HAWAII	\$ 9,223	14	\$ 8,438	12	\$6,130	6	\$4,170	10	9.3	121.2
U.S. Av.	8,773	--	7,854	--	5,428	--	3,667	--	11.7	139.2
Ala.	6,962	49	6,347	47	4,236	50	2,695	49	9.7	158.3
Alaska	11,219	1	10,485	1	7,138	1	4,205	8	7.0	166.8
Ariz.	8,423	31	7,411	32	5,126	30	3,311	31	13.7	154.4
Ark.	6,933	50	6,236	50	4,274	49	2,569	50	11.2	169.9
Calif.	10,047	5	8,900	5	6,015	10	4,202	9	12.9	139.1
Colo.	9,122	15	8,070	16	5,500	18	3,531	21	13.0	158.3
Conn.	10,129	4	8,973	4	6,389	3	4,642	1	12.9	118.2
Del.	9,327	12	8,427	13	6,074	8	4,268	5	10.7	118.5
Fla.	8,546	27	7,605	27	5,341	22	3,437	27	12.4	148.6
Ga.	7,630	36	6,830	37	4,753	38	3,096	35	11.7	146.4
Idaho	7,571	38	6,995	36	5,032	32	2,992	39	8.2	153.0
Ill.	9,799	7	8,887	6	6,216	5	4,219	7	10.3	132.3
Ind.	8,570	25	7,701	23	5,228	27	3,611	18	11.3	137.3
Iowa	8,772	21	7,905	19	5,330	24	3,441	26	11.0	154.9
Kans.	9,233	13	7,975	17	5,506	17	3,470	24	15.8	166.1
Ky.	7,390	41	6,618	41	4,524	41	2,867	44	11.7	157.8
La.	7,583	37	6,748	38	4,373	47	2,839	45	12.4	167.1
Me.	7,039	48	6,334	49	4,495	43	2,995	37	11.1	135.0
Md.	9,331	11	8,514	10	5,944	11	3,987	12	9.6	134.0
Mass.	8,893	18	7,952	18	5,666	14	3,999	11	11.8	122.4
Mich.	9,403	10	8,514	11	5,687	13	3,963	13	10.4	137.3
Minn.	8,865	19	7,858	20	5,424	20	3,555	19	12.8	149.4
Miss.	6,178	51	5,582	51	3,777	51	2,327	51	10.7	165.5
Mo.	8,251	33	7,341	34	5,010	34	3,418	28	12.4	141.4
Mont.	7,684	35	7,067	35	4,982	35	3,133	34	8.7	145.3
Neb.	8,684	23	7,491	30	5,198	28	3,468	25	15.9	150.4
Nev.	10,521	3	9,529	2	6,065	9	4,252	6	10.4	147.4
N. H.	8,351	32	7,483	31	5,024	33	3,535	20	11.6	136.2
N. J.	9,747	8	8,792	7	6,313	4	4,359	2	10.9	123.6
N. M.	7,560	39	6,733	39	4,325	48	2,820	46	12.3	168.1
N. Y.	9,104	16	8,192	14	6,076	7	4,328	4	11.1	110.4
N. C.	7,385	42	6,693	40	4,626	39	2,994	38	10.3	146.7
N. D.	8,231	34	7,542	29	5,883	12	2,947	40	9.1	179.3
Ohio	8,715	22	7,836	21	5,433	19	3,778	15	11.2	130.7
Okla.	8,509	29	7,376	33	4,786	36	3,071	36	15.4	177.1
Ore.	8,938	17	8,112	15	5,311	25	3,477	23	10.2	157.1
Pa.	8,558	26	7,669	25	5,397	21	3,636	17	11.6	135.4
R. I.	8,510	28	7,628	26	5,283	26	3,643	16	11.6	133.6
S. C.	7,057	47	6,344	48	4,407	46	2,748	47	11.2	156.8
S. D.	7,455	40	6,580	46	4,755	37	2,894	42	13.3	157.6
Tenn.	7,343	44	6,602	43	4,516	42	2,877	43	11.2	155.2
Texas	8,788	20	7,776	22	5,041	31	3,275	32	13.0	168.3
Utah	7,197	46	6,600	44	4,465	44	2,928	41	9.0	145.8
Vt.	7,329	45	6,609	42	4,584	40	3,254	33	10.9	125.2
Va.	8,587	24	7,670	24	5,339	23	3,400	30	12.0	152.6
Wash.	9,565	9	8,581	9	5,649	16	3,907	14	11.5	144.8
W. Va.	7,372	43	6,593	45	4,429	45	2,736	48	11.8	169.4
Wisc.	8,484	30	7,555	28	5,183	29	3,509	22	12.3	141.8
Wyo.	9,922	6	8,668	8	5,662	15	3,407	29	14.5	191.2
D. C.	10,570	2	9,513	3	6,568	2	4,333	3	11.1	143.9

a. All data revised by the U.S. Department of Commerce, August 1980.

SOURCE: "Survey of Current Business," August 1980, U.S. Department of Commerce, Office of Business Economics, Washington, D.C.

**TABLE 5**  
**EMPLOYMENT IN HAWAII**  
**Positions Filled in Selected Industries**  
**Selected Years at December**

Type of Employment	Number of Positions					Percent Change 1980 over		% of Total Employment		
	1980 <sup>a</sup>	1979	1978	1975	1970	1979	1970	1980	1979	1970
<b>GOVERNMENT</b>										
State	47,400	44,300	45,500	41,600	34,410	7.00	37.75	10.71	10.05	10.31
County	13,200	12,700	13,600	12,200	9,490	3.94	39.09	2.98	2.88	2.84
Sub-Total Local Government	60,600	57,000	59,100	53,800	43,900	6.32	38.04	13.69	12.93	13.15
Federal - Air Force	2,600	2,700	2,800	3,300	3,500	- 3.70	- 25.71	0.59	0.61	1.05
- Army	4,100	4,100	4,500	5,200	5,950	0.00	- 31.09	0.92	0.93	1.78
- Navy	12,100	12,100	11,800	11,100	12,020	0.00	0.67	2.74	2.75	3.60
- Other	11,200	11,200	10,200	10,900	11,500	0.00	- 2.61	2.53	2.54	3.45
Sub-Total Federal Government	30,000	30,100	29,300	30,500	32,970	- 0.33	- 9.01	6.78	6.83	9.88
Sub-Total Government	90,500	87,100	88,400	84,300	76,870	3.90	17.73	20.46	19.76	23.03
<b>PRIVATE INDUSTRY</b>										
Agriculture - Sugar <sup>b</sup>	4,700	4,700	4,950	5,000	5,350	0.00	- 12.15	1.06	1.07	1.60
- Pineapple <sup>b</sup>	1,700	1,700	2,520	1,500	2,940	0.00	- 42.18	0.58	0.39	0.88
- Other	3,800	3,900	4,500	2,600	2,800	- 2.56	35.71	0.86	0.88	0.84
Food Processing	10,700	10,500	11,000	10,100	10,950	1.90	- 2.28	2.42	2.38	3.28
Other Manufacturing	11,800	12,200	12,000	12,800	12,020	- 3.28	- 1.83	2.67	2.77	3.60
Transport., Comm., & Utilities	31,000	31,000	29,800	24,600	24,320	0.00	27.47	7.01	7.03	7.29
Wholesale Trade	18,300	18,800	17,700	16,300	16,300	- 2.66	12.27	4.14	4.27	4.88
Retail Trade	87,500	89,500	84,900	69,800	56,910	- 2.23	53.75	19.78	20.31	17.05
Contract Construction	24,300	23,300	21,900	25,300	24,380	4.29	- 0.33	5.49	5.29	7.31
Hotel Services	24,800	26,200	23,600	18,700	12,430	- 5.34	99.52	5.61	5.95	3.72
Other Services	75,300	77,900	69,500	53,500	44,270	- 3.34	70.09	17.02	17.68	13.26
Self-Employed & Domestic	24,500	23,000	23,800	26,400	25,460	6.52	- 3.77	5.54	5.22	7.63
Finance, Ins., & Real Estate	33,500	30,900	30,000	23,500	18,740	8.41	78.76	7.57	7.01	5.62
Sub-Total Private Industry	351,900	353,600	336,170	290,100	256,870	- 0.48	37.00	79.54	80.24	76.97
Total Positions Filled	442,400	440,700	424,570	374,400	333,740	0.39	32.56	100.00	100.00	100.00

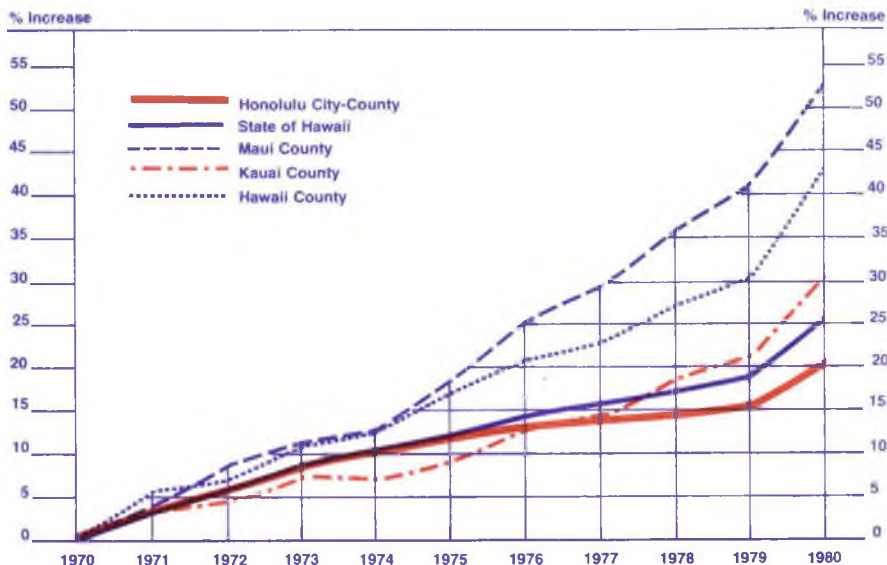
NOTE: Detail may not add to totals due to rounding. Data reports positions filled in each industry.

a. 1980 preliminary data. Table reflects revisions in prior years' data made by State Labor Department.

b. Sugar mill and pineapple cannery workers included in food processing.

SOURCE: Department of Labor and Industrial Relations, State of Hawaii.

**CHART 3**  
**TRENDS IN CIVILIAN POPULATION**  
 State of Hawaii & Counties  
 Mid-Year Estimates 1970-1980



SOURCE: Table 6.

**TABLE 6**  
**POPULATION TRENDS IN HAWAII**  
 Mid-Year Estimates of Resident Population

July 1	City-County Honolulu	Maui County	Hawaii County	Kauai County	Civilian Total <sup>a</sup>	% Annual Increase	Armed Forces <sup>b</sup>	State Total
1980	702,208	70,964	91,891	38,918	903,981	5.51	61,019	965,000
1979	671,500	65,400	83,600	36,300	856,800	1.49	57,900	914,700
1978	664,100	63,100	81,600	35,400	844,200	1.11	58,200	902,400
1977	661,400	60,200	79,000	34,200	834,900	1.11	56,500	891,400
1976	656,000	58,200	77,700	33,800	825,700	1.99	57,800	883,500
1975	646,900	55,000	75,200	32,600	809,600	1.63	58,800	868,400
1974	640,300	52,400	72,000	31,900	796,600	1.72	57,500	854,100
1973	627,900	51,800	71,400	32,000	783,100	2.49	58,100	841,200
1972	613,900	50,500	68,500	31,200	764,100	2.58	52,000	816,100
1971	598,200	48,200	67,700	30,800	744,900	3.27	50,800	795,700
1970	580,600	46,500	64,200	29,900	721,300	2.78	53,000	774,300

NOTE: 1980 data at April 1 and subject to revision.

a. Includes military dependents living in Hawaii, county detail may not add to civilian total due to rounding.

b. Includes shore based armed forces for all years, and afloat and mobile in Hawaii ports or waters for 1970 or home ported in Hawaii 1971-80.

SOURCE: Provisional estimates of the population of Hawaii, Department of Planning and Economic Development, State of Hawaii.

**TABLE 7**  
**STATE AND LOCAL TAX BURDEN**  
**Tax Collections Related to Population and Personal Income**  
**By States: Fiscal Years 1979 and 1980**

State	Per Capita Tax Collections <sup>a</sup>					Per Capita Tax as a % of Per Capita Income <sup>b</sup>			
	Fiscal 1980 <sup>c</sup>		Fiscal 1979		% Change from 1979	1980		1979	
	Amount	Rank	Amount	Rank		\$	Rank	\$	Rank
HAWAII	\$1,290	5	\$1,194	5	8.04	13.99	5	14.15	5
U.S. Av.	994	--	934	--	6.42	11.33	--	11.89	--
Ala.	642	51	623	50	3.05	9.22	46	9.82	46
Alaska	4,544	1	2,546	1	78.48	40.50	1	24.28	1
Ariz.	1,006	18	1,004	16	0.20	11.94	13	13.55	9
Ark.	662	48	594	51	11.45	9.55	44	9.53	51
Calif.	1,202	7	1,058	10	13.61	11.96	12	11.89	24
Colo.	965	24	972	20	( 0.72)	10.58	31	12.04	20
Conn.	1,088	11	1,013	15	7.40	10.74	29	11.29	31
Del.	1,062	13	1,036	13	2.51	11.39	20	12.29	17
Fla.	785	40	771	34	1.82	9.19	47	10.14	42
Ga.	784	41	751	39	4.39	10.28	34	11.00	36
Idaho	773	42	767	36	0.78	10.21	35	10.96	37
Ill.	1,099	10	998	17	10.12	11.22	24	11.23	33
Ind.	744	44	749	40	( 0.67)	8.68	50	8.73	48
Iowa	991	19	894	26	10.85	11.30	23	11.31	30
Kans.	941	26	878	27	7.18	10.19	36	11.01	35
Ky.	734	45	738	43	( 0.54)	9.93	40	11.15	34
La.	825	37	807	30	2.23	10.88	27	11.96	22
Me.	870	29	798	32	9.02	12.36	10	12.60	13
Md.	1,082	12	1,054	11	2.66	11.60	17	12.38	14
Mass.	1,284	6	1,176	6	9.18	14.44	3	14.79	4
Mich.	1,031	15	1,050	12	( 1.81)	10.96	25	12.33	15
Minn.	1,116	9	1,096	8	1.82	12.59	8	13.95	7
Miss.	645	50	636	49	1.42	10.44	33	11.39	29
Mo.	832	35	726	44	14.60	10.08	38	9.89	45
Mont.	979	21	900	24	8.78	12.74	7	12.74	12
Neb.	987	20	896	25	10.16	11.37	21	11.96	23
Nev.	1,019	16	1,126	7	( 9.50)	9.69	43	11.82	25
N. H.	705	46	722	45	( 2.35)	8.44	51	9.65	49
N. J.	1,171	8	1,067	9	9.75	12.01	11	12.14	19
N. M.	868	30	830	28	4.58	11.48	19	12.33	16
N. Y.	1,506	2	1,370	2	9.93	16.54	2	16.72	2
N. C.	749	43	711	46	5.34	10.14	37	10.62	40
N. D.	872	28	757	37	15.19	10.59	30	10.04	43
Ohio	788	39	768	35	2.60	9.04	48	9.80	47
Okla.	843	34	753	38	11.95	9.91	41	10.21	41
Ore.	965	25	956	21	0.94	10.80	28	11.79	26
Pa.	973	23	921	22	5.65	11.37	22	12.01	21
R. I.	979	22	975	19	0.41	11.50	18	12.78	11
S. C.	703	47	679	47	3.53	9.96	39	10.70	38
S. D.	815	38	740	42	10.14	10.93	26	11.25	32
Tenn.	647	49	663	48	( 2.41)	8.81	49	10.04	44
Texas	830	36	749	41	10.81	9.44	45	9.63	50
Utah	852	32	805	31	5.84	11.84	15	12.20	18
Vt.	868	31	905	23	( 4.09)	11.84	16	13.69	8
Va.	848	33	815	29	4.05	9.88	42	10.63	39
Wash.	1,012	17	992	18	2.02	10.58	32	11.56	28
W. Va.	880	27	773	33	13.84	11.94	14	11.72	27
Wisc.	1,058	14	1,021	14	3.62	12.47	9	13.51	10
Wyo.	1,397	4	1,291	4	8.21	14.08	4	14.89	3
D. C.	1,476	3	1,336	3	10.48	13.96	6	14.04	6

a. Population excluding armed forces overseas for July 1, 1979 and July 1, 1980 (provisional) as estimated by the U.S. Department of Commerce.

b. Fiscal year taxes as a percentage of prior calendar year personal income.

c. Computed from preliminary state tax collections according to estimates by the U.S. Department of Commerce for fiscal 1980.

SOURCE: "State Tax Collections in 1980," "Governmental Finances in 1978-1979," and "Survey of Current Business," August 1980, U.S. Department of Commerce.

## WHERE GOVERNMENT GETS ITS MONEY

*Perhaps the most visible indicator* of Hawaii's highly centralized form of government is manifest in the taxing authority between the state and county governments. County governments maintain the province of the real property tax, the county fuel tax and motor vehicle weight tax as well as administering the public utility franchise tax. All other taxes are state receipts.

*The state's overriding reign of the tax system* is evident in the fact that of the more than \$1.3 billion in taxes collected during 1980, nearly 82% went to the state coffers while the remainder was divided among the four counties for their operating budgets.

*Hawaii's chief sources of tax revenue* are the general excise tax (a multi-rate, multi-stage tax on gross income) which contributed nearly 39% of all tax collections, personal and corporate income taxes added about 27%, and the real property tax which accounted for 14% of total collections during fiscal 1980. These three taxes accounted for 80% of all tax collections.

*Earmarked state and local tax collections* represented 12.3% of total collections. Utilized for transportation purposes were fuel, motor vehicle weight, and utility franchise taxes while the \$68 million in unemployment taxes were reserved for benefits.

*The state's general fund continued* to generate a surplus as the effects of the newly implemented spending limitation took hold during 1980. At the end of fiscal 1980, surplus funds in the state general fund had increased from \$67 million to \$179 million.

*Real property taxes continue* to be the major source of revenues for the counties accounting for 48% of Hawaii's \$44 million, 44% of Honolulu's \$325 million, 41% of Maui's \$28 million and 40% of Kauai's \$20 million. While state grants-in-aid remained the second most important source of revenues for Maui (18%), federal grants contributed the second largest source of funds for Honolulu (28%) and Hawaii (18%).

*While state and local tax collections in Hawaii* grew by 11% during 1980, federal tax collections in the 50th State grew by nearly 15% during the same period, generating \$1.6 billion for the national government.



TABLE 8  
**FEDERAL TAX COLLECTIONS<sup>a</sup>**  
 By Source — Selected Fiscal Years  
 (Dollars in Millions)

Source	1980	1979	1978	1975	1970
Income and Profits Taxes					
Individual Income & Employment	\$412,569	\$381,950	\$307,708	\$225,152	\$140,325
Corporate Income & Profits	72,380	71,448	65,380	45,747	35,037
Excise Taxes					
Alcoholic Beverages	5,705	6,047	5,613	5,351	4,746
Tobacco	2,446	2,485	2,451	2,315	2,094
Manufacturers' Excises					
Gasoline	4,218	4,525	4,444	3,980	3,430
Tires and Tubes	683	878	846	698	615
Motor Vehicle Parts & Access.	1,089	1,189	999	663	2,497
Lubricating Oils	108	109	105	91	88
Other <sup>b</sup>	390	356	161	85	53
Retailers' Excises <sup>c</sup>	560	553	524	404	--
Miscellaneous Excises					
Telephone & Telegraph	1,118	1,362	1,657	2,024	1,470
Transportation of Persons	1,566	1,272	1,111	751	251
Other	3,675	589	558	531	622
Estate & Gift	6,498	5,519	5,381	4,688	3,680
Unemployment	3,309	2,058	2,642	1,388	776
Miscellaneous Taxes	3,061	72	196	45	38
<b>Total</b>	<b>\$519,375</b>	<b>\$480,412</b>	<b>\$399,776</b>	<b>\$293,823</b>	<b>\$195,722</b>

a. Gross Internal Revenue Collections.

b. Includes Black Lung disability fund taxes.

c. Includes taxes on noncommercial aviation fuels and diesel fuels used on highways.

SOURCE: Annual Report, Commissioner of Internal Revenue, U.S. Treasury.

TABLE 9  
**DISTRIBUTION OF GENERAL REVENUE SOURCES**  
**State and Local Government — Fiscal 1979<sup>a</sup>**  
**(Dollars in Millions)**

State	Total Amount	Percent of Total								
		Fed. Grants	Taxes						Current Charges <sup>c</sup>	Misc. Revs. <sup>d</sup>
			Total	In- come	Sales	Prop.	Vehi- cle <sup>b</sup>	Others		
HAWAII	\$ 1,833.9	25.0	59.6	16.6	23.5	9.5	3.9	6.1	9.4	6.0
U.S.	\$343,278.4	21.9	59.9	14.3	13.6	18.9	4.4	8.7	11.5	6.7
Ala.	\$ 4,770.7	27.5	49.2	10.3	15.5	5.7	5.1	12.7	18.1	5.2
Alaska	2,012.5	17.4	51.4	18.5	1.8	16.7	1.6	12.8	8.4	22.8
Ariz.	3,901.2	18.3	63.0	9.2	21.6	22.2	4.8	5.2	11.2	7.4
Ark.	2,535.5	30.1	51.1	12.3	13.7	10.8	6.9	7.5	13.1	5.7
Calif.	39,502.4	20.8	60.8	18.1	17.5	15.3	3.3	6.7	11.4	7.0
Colo.	4,596.4	19.6	58.6	12.4	17.3	19.7	3.7	5.5	13.5	8.3
Conn.	4,715.5	19.8	66.9	6.7	15.6	30.1	5.0	9.5	7.2	6.1
Del.	1,078.0	24.0	55.9	25.6	--	8.9	5.1	16.3	14.2	5.9
Fla.	11,761.7	20.2	58.1	2.7	16.6	18.6	5.8	14.5	15.4	6.3
Ga.	7,303.7	25.3	52.6	13.1	14.4	14.7	4.3	6.2	16.5	5.5
Idaho	1,254.9	24.4	55.3	14.6	10.4	17.6	7.6	5.2	12.8	7.5
Ill.	17,085.7	20.3	65.6	13.1	15.6	23.0	5.0	8.9	9.0	5.1
Ind.	6,653.2	18.9	60.8	11.6	19.7	20.0	5.7	3.8	15.4	4.9
Iowa	4,244.3	18.8	61.1	16.2	9.6	23.3	7.0	5.2	14.2	5.8
Kans.	3,441.0	18.6	60.5	12.8	12.2	24.6	5.7	5.2	13.0	7.9
Ky.	4,629.1	26.6	56.2	16.9	12.9	9.9	5.5	10.9	10.4	6.9
La.	6,025.6	24.5	53.8	7.5	19.5	6.8	3.9	16.1	10.9	10.8
Me.	1,538.1	29.2	56.9	10.0	12.9	21.6	5.2	7.3	8.1	5.8
Md.	7,255.8	20.5	60.3	22.2	9.6	15.8	3.9	8.8	10.6	8.7
Mass.	10,570.5	24.4	64.2	20.0	6.8	29.8	2.6	5.0	7.5	3.9
Mich.	16,110.0	21.1	60.0	19.6	10.6	21.5	4.7	3.7	12.6	6.3
Minn.	7,372.6	19.5	60.7	22.0	8.4	17.2	4.7	8.5	11.3	8.5
Miss.	3,119.3	28.9	49.6	8.1	19.3	10.7	5.0	6.4	16.2	5.4
Mo.	5,906.0	23.3	59.8	13.0	16.6	16.9	5.7	7.6	11.7	5.2
Mont.	1,305.2	27.7	54.2	13.6	--	24.6	5.8	10.3	8.3	9.8
Neb.	2,405.0	18.2	58.6	10.7	11.8	25.5	6.0	4.5	14.3	8.9
Nev.	1,310.1	18.2	60.4	--	15.6	19.0	5.0	20.8	13.4	8.1
N. H.	1,103.4	24.1	58.1	6.6	--	34.2	6.2	11.0	11.8	6.1
N. J.	11,753.8	18.3	66.6	11.1	9.3	31.6	4.6	10.1	10.1	5.1
N. M.	2,517.0	21.7	40.9	4.3	15.4	6.5	4.1	10.6	8.5	14.7
N. Y.	37,487.9	21.6	64.5	20.5	12.1	22.7	2.3	6.9	8.6	5.3
N. C.	6,915.0	25.9	57.7	18.1	12.0	13.2	6.3	8.1	12.6	3.9
N. D.	1,048.7	23.1	47.4	7.4	10.4	16.1	5.7	7.8	17.8	11.6
Ohio	13,902.4	21.3	59.3	14.9	11.3	20.1	5.2	7.8	12.8	6.6
Okla.	3,933.9	22.6	55.4	10.9	12.0	11.0	6.5	15.0	14.8	7.2
Ore.	4,514.7	24.2	53.5	2.16	--	20.5	4.5	7.0	11.5	10.9
Pa.	16,834.0	20.6	64.2	19.4	11.3	16.0	4.9	12.6	8.7	6.5
R. I.	1,523.0	25.4	59.5	13.7	10.4	24.3	4.0	7.0	8.7	6.4
S. C.	3,632.9	25.6	54.8	15.3	14.5	12.2	5.7	7.2	14.2	5.3
S. D.	981.5	27.4	52.0	0.3	15.0	24.1	6.3	6.4	11.9	8.7
Tenn.	5,295.1	25.3	54.8	4.0	22.6	12.8	6.4	9.0	14.3	5.6
Texas	17,596.8	19.4	57.0	--	14.8	20.8	4.5	16.9	13.2	10.4
Utah	1,959.2	24.3	56.2	13.2	18.1	16.1	4.7	4.1	12.4	7.0
Vt.	791.1	28.1	56.4	13.6	4.8	22.5	5.6	10.0	9.2	6.3
Va.	7,162.4	22.1	59.1	16.2	10.0	16.2	6.1	10.6	13.1	5.6
Wash.	6,893.8	22.0	56.5	--	24.3	17.5	4.8	9.9	12.1	9.4
W. Va.	2,595.6	26.9	56.0	9.4	21.7	9.5	6.2	9.3	10.8	6.3
Wisc.	7,926.7	20.2	60.8	21.5	10.3	20.6	3.5	4.9	12.9	6.0
Wyo.	1,073.8	22.5	54.1	--	15.3	21.5	6.4	10.9	11.7	11.7
D. C.	2,002.5	50.5	43.8	15.4	8.6	10.6	1.9	7.3	2.9	2.8

NOTE: Total may not add due to rounding.

a. Excludes revenues from insurance trust funds, utility enterprises, and monopoly liquor stores.

b. Includes motor fuel taxes and motor vehicle license fees.

c. Includes revenues from hospital charges, higher education institutional charges, school lunch programs and sewerage charges.

d. Includes interest earnings.

SOURCE: "Governmental Finances in 1978-1979," Series GF 79, No. 5, U.S. Department of Commerce, Washington, D.C., October, 1980.

**TABLE 10**  
**GENERAL EXCISE TAX COLLECTIONS**  
**State of Hawaii — Selected Calendar Years**

Activities	1980	1979	1975	Change 1980 from 1979	
				Amount	Percent
Retailing	\$244,153,757	\$220,795,541	\$135,149,175	\$23,358,216	10.58
Services	69,720,104	56,487,818	36,795,873	13,232,286	23.43
Contracting	62,786,313	53,018,411	46,475,957	9,767,902	18.42
Theater, Radio, Amusement	4,862,470	4,365,715	2,981,957	496,755	11.38
Interest	6,991,615	5,329,661	2,888,720	1,661,954	31.18
Commissions	11,465,335	12,295,641	6,216,810	- 830,306	- 6.75
Hotel Rentals	28,344,807	26,883,938	14,636,765	1,460,869	5.43
All Other Rentals	44,483,798	41,113,929	26,154,370	3,369,869	8.20
Use (4%)	10,475,093	9,324,649	4,553,129	1,150,444	12.34
All Others	11,679,929	6,017,994	4,911,973	5,661,935	94.08
<b>Sub-Total</b>	<b>\$494,963,221</b>	<b>\$435,633,297</b>	<b>\$280,764,729</b>	<b>\$59,329,924</b>	<b>13.62</b>
Sugar Processing	\$ 2,636,893	\$ 1,528,690	\$ 3,027,603	\$ 1,108,203	72.49
Pine Canning	979,883	821,000	658,275	158,883	19.35
<b>Sub-Total</b>	<b>\$ 3,616,776</b>	<b>\$ 2,349,690</b>	<b>\$ 3,685,878</b>	<b>\$ 1,267,086</b>	<b>53.92</b>
Producing	\$ 718,471	\$ 784,367	\$ 552,112	-\$ 65,896	- 8.40
Manufacturing <sup>a</sup>	3,130,022	2,826,105	2,148,731	303,917	10.75
<b>Sub-Total</b>	<b>\$ 3,848,493</b>	<b>\$ 3,610,472</b>	<b>\$ 2,700,851</b>	<b>\$ 238,021</b>	<b>6.59</b>
Wholesaling	\$ 14,760,056	\$ 14,004,757	\$ 7,635,315	\$ 755,299	5.39
Intermediary					
Services	266,219	221,508	187,524	44,711	20.18
Use (1/2%)	8,988,453	10,154,723	4,861,709	- 1,166,270	- 11.49
Disabled Vendors	174,327	44,963	11,229	129,364	187.71
<b>Sub-Total</b>	<b>\$ 24,189,055</b>	<b>\$ 24,425,951</b>	<b>\$ 12,695,777</b>	<b>-\$ 236,896</b>	<b>- 0.97</b>
Insurance					
Solicitors	\$ 454,920	\$ 358,497	\$ 633,761	\$ 96,423	26.90
Penalties and					
Interest	231,361	141,817	1,173,316	89,544	63.14
Licenses & Fees	--	--	270,593	--	--
Estimated Tax <sup>b</sup>	--	--	179,715	--	--
<b>Sub-Total</b>	<b>\$ 686,281</b>	<b>\$ 500,314</b>	<b>\$ 1,897,955</b>	<b>\$ 185,967</b>	<b>37.17</b>
<b>Total</b>	<b>\$527,303,826</b>	<b>\$466,534,650</b>	<b>\$301,745,190</b>	<b>\$60,769,176</b>	<b>13.03</b>

NOTE: Total for 1979 reflects net adjustments and collections not assignable by source of \$14,926.

a. Includes canning other than pineapple.

b. Net payments of estimated tax.

SOURCE: Reports of the Department of Taxation, State of Hawaii.

**TABLE 11**  
**DISTRIBUTION OF FEDERAL REVENUE SHARING FUNDS**  
**State and Local Governments: Fiscal Years<sup>a</sup>**

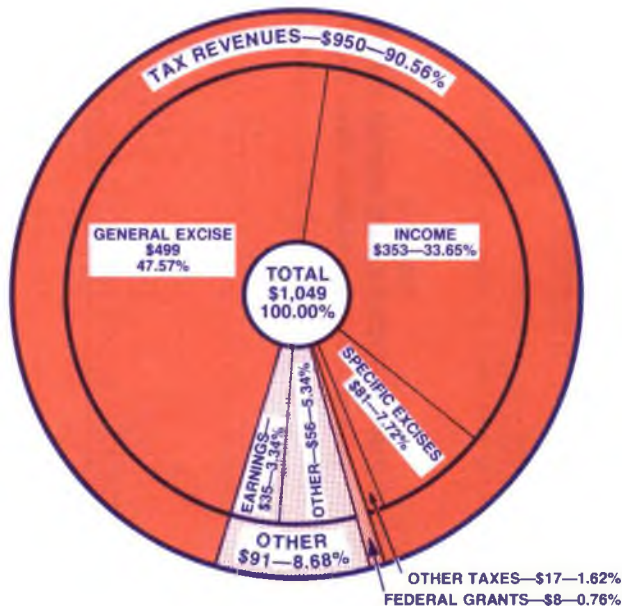
Unit of Government	1980	1979	1978	Change 1980 from 1978	
				Amount	Percent
State of Hawaii	\$10,989,072	\$11,229,255	\$11,172,506	-\$183,434	-1.64
County of:					
Honolulu	16,129,620	16,447,141	16,370,393	- 240,773	-1.47
MauI	1,906,250	2,054,895	2,023,334	- 117,084	-5.79
Hawaii	2,644,597	2,833,638	2,821,751	- 17,154	-0.62
Kauai	1,129,961	1,117,765	1,143,558	- 13,597	-1.19
<b>Total</b>	<b>\$32,799,500</b>	<b>\$33,682,694</b>	<b>\$33,531,542</b>	<b>-\$732,042</b>	<b>-2.18</b>

a. Established by State and Local Assistance Act of 1972 to distribute federal assistance moneys to state and local governments.

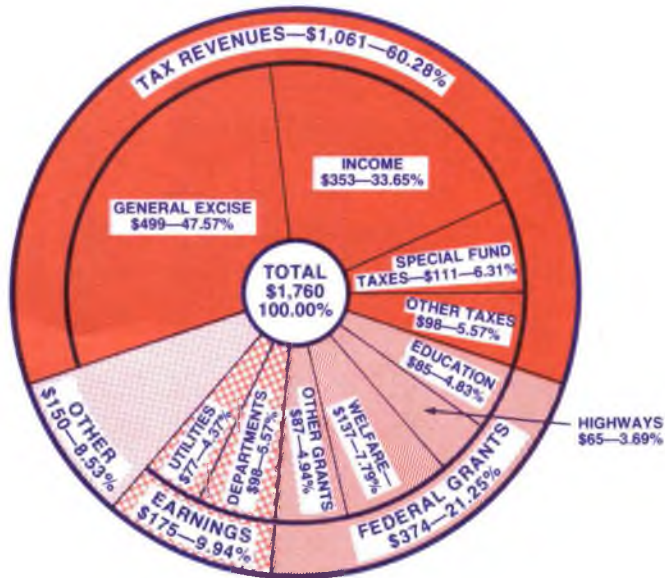
SOURCE: Compiled from the Department of Accounting and General Services, State of Hawaii, and County Finance Director's Annual Reports.

CHART 4  
**SOURCES OF STATE GOVERNMENT OPERATING REVENUES**  
 STATE OF HAWAII — FISCAL 1980  
 (Dollars in Millions)

STATE GENERAL FUND



STATE GENERAL AND SPECIAL FUNDS



NOTE: See Table 12 for further detail.

SOURCE: Compiled by the Tax Foundation of Hawaii from the 1980 Annual Report of the Comptroller, State of Hawaii.

**TABLE 12**  
**STATE REVENUE RECEIPTS**  
**Hawaii — Fiscal Years 1979 and 1980<sup>a</sup>**

Source of Revenue	Fiscal 1980			Fiscal 1979		
	General Fund	Special Funds	Total	General Fund	Special Funds	Total
<b>Tax Revenues</b>						
General Excise	\$ 498,669,586	\$ --	\$ 498,669,586	\$430,849,901	\$ --	\$ 430,849,901
Specific Excise <sup>b</sup>	81,192,906	43,105,900	124,298,806	85,941,537	43,221,676	129,163,213
Individual Income	311,403,845	--	311,403,845	264,557,181	--	264,557,181
Corporate Income	42,423,522	--	42,423,522	32,273,128	--	32,273,128
Unemployment Compensation	--	67,535,525	67,535,525	--	82,775,562	82,775,562
Other Taxes, Lic. & Permits <sup>c</sup>	16,730,679	391,214	17,121,893	15,518,987	414,834	15,933,821
<b>Sub-Total Taxes</b>	<b>\$ 950,420,538</b>	<b>\$111,032,639</b>	<b>\$1,061,453,177</b>	<b>\$829,140,734</b>	<b>\$126,412,072</b>	<b>\$ 955,552,806</b>
Fines, Forfeits & Escheats	\$ 5,540,483	\$ 448,573	\$ 5,989,056	\$ 5,240,035	\$ 450,226	\$ 5,690,261
Federal Grants-in-aid	7,750,661	366,654,461	374,405,122	6,739,012	330,624,729	337,363,741
Revenues from Other Agencies	905,999	839,251	1,745,250	789,744	621,915	1,411,659
Rents, Royalties & Land Income	43,347,354	43,501,702	86,849,056	19,491,352	25,102,070	44,593,422
Earnings - General Departments	35,317,858	62,480,519	97,798,377	32,695,501	66,644,915	99,340,416
- Public Serv. Enterp.	--	76,783,850	76,783,850	--	70,306,323	70,306,323
Repayment Debt Costs: Counties	150,747	--	150,747	526,908	--	526,908
Interest Earned	657,300	--	657,300	476,600	--	476,600
Miscellaneous	5,673,204	48,681,690	54,354,894	4,315,876	58,287,617	62,603,493
<b>Total<sup>d</sup></b>	<b>\$1,049,764,144</b>	<b>\$710,422,685</b>	<b>\$1,760,186,829</b>	<b>\$899,415,762</b>	<b>\$678,449,867</b>	<b>\$1,577,865,629</b>

a. Due to reclassification of funds, amounts not exactly comparable to prior years. Excludes certain Trust and Agency funds to avoid duplication.

b. Includes Public Utilities, Tobacco, Liquor, Insurance and Fuel taxes.

c. Includes Franchise tax, Inheritance and Estate taxes, Conveyance tax.

d. Excludes transfers and repayments except as shown.

SOURCE: Compiled by the Tax Foundation of Hawaii from the Annual Reports of the Comptroller, State of Hawaii.

TABLE 13  
STATE AND COUNTY TAX COLLECTIONS IN HAWAII  
Selected Fiscal Years

Unit of Government Source-	1980	1979	1978	1975	1970
<u>State of Hawaii</u>					
General Excise & Use	\$ 498,669,587	\$ 430,849,901	\$ 367,659,752	\$287,479,057	\$162,903,539
Fuel	51,053,309	48,318,750	46,113,353	31,638,959	26,181,411
Liquor	12,948,415	20,433,985	18,044,057	12,783,130	7,481,550
Tobacco	12,759,365	11,855,701	10,976,300	8,706,161	5,803,292
Insurance	22,240,367	18,466,002	15,744,229	9,886,239	6,095,588
Public Service Companies	32,458,108	33,924,866	33,401,288	24,667,713	14,105,008
Banks and Other Financial Corporations	7,835,771	7,602,035	5,158,514	3,319,923	2,152,431
Corporate Income <sup>a</sup>	42,423,522	32,273,128	23,835,903	31,504,541	14,577,602
Individual Income <sup>b</sup>					
Net Income	311,403,886	264,557,220	227,216,369	168,669,869	105,018,604
Inheritance and Estate	4,327,864	4,141,033	4,042,143	3,479,172	2,324,433
Real Property	186,217,582	174,343,109	155,426,794	128,669,868	75,839,130
Conveyance (Realty Transfer)	2,268,750	1,857,695	1,309,386	709,306	411,551
Licenses, Permits and Other	3,479,835	3,595,007	3,548,132	2,275,014	1,257,481
Unemployment Compensation	67,535,526	75,458,288	73,706,211	30,136,837	14,245,800
Sub-Total	\$1,255,621,887	\$1,127,676,720	\$ 986,182,431	\$743,925,789	\$438,397,420
<u>Counties</u>					
Liquor Licenses & Fees	\$ 2,702,246	\$ 2,269,330	\$ 1,981,910	\$ 1,569,215	\$ 971,233
Utility Franchise	9,115,696	8,022,829	6,991,139	3,960,555	1,978,040
Motor Vehicle Weight <sup>c</sup>	22,726,743	21,948,319	20,919,942	11,712,929	10,070,496
Licenses, Permits & Other	5,502,600	5,051,862	4,224,037	4,115,132	2,961,011
Sub-Total	\$ 40,047,285	\$ 37,292,340	\$ 34,117,028	\$ 21,357,831	\$ 15,980,780
Total	\$1,295,669,172	\$1,164,969,060	\$1,020,299,459	\$765,283,620	\$454,378,200

a. Includes payments of estimated taxes less refunds.

b. Individual income includes withheld and estimated tax less refunds, and delinquent compensation tax (repealed 1/1/58).

c. Includes state motor vehicle weight tax from 1978.

SOURCE: Department of Taxation and Department of Accounting and General Services, State of Hawaii; and County Finance Directors' Annual Reports.

TABLE 14  
**ALLOCATION OF STATE AND COUNTY TAXES**  
**Hawaii — Fiscal Years 1979 and 1980**  
**(In Thousands)**

Type of Taxes	1980 Allocated to						1979 Allocated to					
	State	Honolulu	Mau	Hawaii	Kauai	Total	State	Honolulu	Mau	Hawaii	Kauai	Total
<b>State Tax Collections</b>												
General Excise <sup>a</sup>	\$ 480,498	\$ 7,734	\$ 2,994	\$ 4,328	\$ 3,116	\$ 498,670	\$412,678	\$ 7,734	\$ 2,994	\$ 4,328	\$ 3,116	\$ 430,850
Fuel	34,779	11,998	1,622	2,031	623	51,053	35,223	8,797	1,618	2,045	636	48,319
Liquor	12,948					12,948	20,434					20,434
Tobacco	12,759					12,759	11,856					11,856
Insurance	22,240					22,240	18,466					18,466
Public Service Co.	32,458					32,458	33,925					33,925
Banks & Fin. Corp.	7,836					7,836	7,602					7,602
Income - Corporate <sup>b</sup>	42,424					42,424	32,273					32,273
- Individual <sup>c</sup>	311,404					311,404	264,557					264,557
Inheritance & Estate	4,328					4,328	4,141					4,141
Real Property	8	145,003	11,627	21,603	7,977	186,218	9	135,048	12,056	19,822	7,408	174,343
Conveyance	2,269					2,269	1,858					1,858
Unempl. Comp.	67,536					67,536	75,458					75,458
Licenses & Other	3,480					3,480	3,595					3,595
Sub-Total	\$1,034,967	\$164,735	\$16,243	\$27,962	\$11,716	\$1,255,622	\$922,075	\$151,579	\$16,668	\$26,195	\$11,160	\$1,127,677
<b>County Collections</b>												
Liquor Lic. & Fees	\$ --	\$ 1,720	\$ 459	\$ 332	\$ 192	\$ 2,702	\$ --	\$ 1,380	\$ 385	\$ 331	\$ 173	\$ 2,269
Utility Franchise	--	7,329	412	872	502	9,116	--	6,562	333	741	388	8,023
Motor Vehicle Weight	8,381	10,673	1,147	1,521	1,005	22,727	8,002	10,414	1,109	1,447	976	21,948
All Others	--	3,662	613	830	397	5,503	--	3,508	606	679	259	5,052
Sub-Total	\$ 8,381	\$ 23,384	\$ 2,631	\$ 3,555	\$ 2,096	\$ 40,047	\$ 8,002	\$ 21,865	\$ 2,432	\$ 3,198	\$ 1,796	\$ 37,292
<b>Total</b>	<b>\$1,043,348</b>	<b>\$188,119</b>	<b>\$18,874</b>	<b>\$31,517</b>	<b>\$13,812</b>	<b>\$1,295,669</b>	<b>\$930,077</b>	<b>\$173,444</b>	<b>\$19,100</b>	<b>\$29,393</b>	<b>\$12,956</b>	<b>\$1,164,969</b>

NOTE: Detail may not add to total due to rounding.

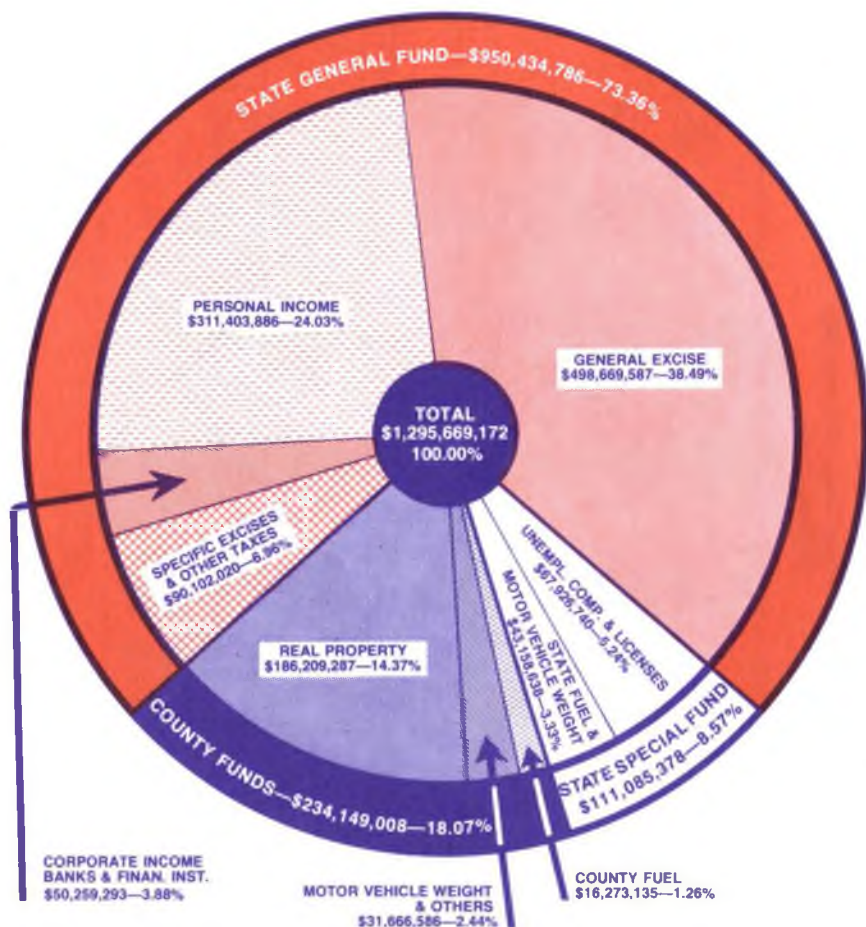
a. Act 114, 1973 provided fixed amounts for county grants-in-aid subject to transfer of county functions.

b. Includes amounts paid on declared estimated taxes less refunds.

c. Includes delinquent collections from Compensation and Dividends Tax repealed 1/1/58 and Personal Net Income Tax, including payments for withheld and declared estimated taxes less refunds.

SOURCE: Department of Taxation, and Accounting and General Services, State of Hawaii; the various county Finance Directors' Annual Reports, and Table 13.

CHART 5  
HAWAII STATE AND COUNTY TAX COLLECTIONS  
Fiscal Year 1980



NOTE: Details do not agree exactly with Table 13 because of different sources.

SOURCE: Department of Taxation, and Accounting and General Services, State of Hawaii, and Counties' Annual Financial Reports.



**TABLE 15**  
**LIQUID FUEL TAX COLLECTIONS**  
**State of Hawaii — Selected Fiscal Years**

Type of Fuel	Tax Per Gal Fiscal 1980	1980	1979	1978	1975
<u>STATE TAX REVENUES</u>					
<b>OAHU</b>					
Gasoline	8.5¢	\$19,692,525	\$20,510,535	\$19,919,354	\$11,423,606
Other Highway <sup>a</sup>	6¢ & 8.5¢	1,040,911	1,018,227	929,395	454,215
Other Non-Hwy.	1¢	434,844	453,226	386,673	392,788
Aviation	1¢	5,006,394	4,636,770	4,544,088	4,617,169
Small Boat <sup>b</sup>	1¢ & 12¢	23,414	23,118	24,040	20,131
<b>TOTAL OAHU</b>	--	\$26,198,088	\$26,641,876	\$25,803,551	\$16,907,909
<b>MAUI</b>					
Gasoline	8.5¢	\$ 2,644,435	\$ 2,665,752	\$ 2,469,894	\$ 1,149,175
Other Highway <sup>a</sup>	6¢ & 8.5¢	139,735	114,846	86,308	66,275
Other Non-Hwy.	1¢	269,564	242,341	284,600	192,621
Aviation	1¢	37,347	48,634	51,917	47,778
Small Boat <sup>b</sup>	1¢ & 13.5¢	680	464	564	1,587
<b>TOTAL MAUI</b>	--	\$ 3,091,761	\$ 3,072,037	\$ 2,893,283	\$ 1,457,437
<b>HAWAII</b>					
Gasoline	8.5¢	3,234,000	\$ 3,243,903	\$ 3,087,494	\$ 1,616,854
Other Highway <sup>a</sup>	6¢ & 8.5¢	233,393	245,143	208,847	115,962
Other Non-Hwy.	1¢	125,490	129,666	110,499	109,460
Aviation	1¢	152,195	168,433	159,387	162,442
Small Boat <sup>b</sup>	1¢ & 13.5¢	32,385	31,522	66,455	17,629
<b>TOTAL HAWAII</b>	--	\$ 3,777,463	\$ 3,818,667	\$ 3,632,683	\$ 2,022,347
<b>KAUAI</b>					
Gasoline	8.5¢	\$ 1,262,293	\$ 1,306,809	\$ 1,223,582	\$ 633,965
Other Highway <sup>a</sup>	6¢ & 8.5¢	72,599	59,581	55,595	37,585
Other Non-Hwy.	1¢	263,099	230,030	141,632	86,098
Aviation	1¢	6,118	7,217	5,971	3,864
Small Boat <sup>b</sup>	1¢ & 12.5¢	738	223	889	1,202
<b>TOTAL KAUAI</b>	--	\$ 1,604,847	\$ 1,603,860	\$ 1,427,670	\$ 762,715
<b>ALL COUNTIES</b>					
Gasoline	--	\$26,833,253	\$27,725,999	\$26,700,325	\$14,823,601
Other Highway	--	1,486,639	1,437,797	1,280,145	674,037
Other Non-Hwy.	--	1,092,997	1,055,263	923,404	780,967
Aviation	--	5,202,054	4,861,054	4,761,364	4,831,254
Small Boat <sup>c</sup>	--	57,217	55,327	91,949	40,549
<b>TOTAL ALL COUNTIES</b>	--	\$34,672,160	\$35,136,440	\$33,757,187	\$21,150,408
<u>COUNTY TAX REVENUES</u>					
<b>OAHU</b>					
Gasoline	6.5¢	\$11,500,175	\$ 8,443,723	\$ 8,199,118	\$ 7,561,961
Other Highway <sup>a</sup>	4¢ & 6.5¢	582,388	414,953	378,567	295,786
<b>TOTAL OAHU</b>	--	\$12,082,563	\$ 8,858,676	\$ 8,577,685	\$ 7,857,747
<b>MAUI</b>					
Gasoline	5¢	\$ 1,552,739	\$ 1,562,811	\$ 1,446,563	\$ 1,076,482
Other Highway <sup>a</sup>	3¢ & 5¢	81,768	66,989	50,138	62,549
<b>TOTAL MAUI</b>	--	1,634,507	\$ 1,629,800	\$ 1,496,701	\$ 1,139,031
<b>HAWAII</b>					
Gasoline	5¢	\$ 1,898,463	\$ 1,906,439	\$ 1,576,064	\$ 911,429
Other Highway <sup>a</sup>	3¢ & 5¢	136,707	143,767	106,166	66,131
<b>TOTAL HAWAII</b>	--	2,035,170	\$ 2,050,206	\$ 1,682,230	\$ 977,561
<b>KAUAI</b>					
Gasoline	4¢	\$ 592,136	\$ 613,044	\$ 573,046	\$ 481,462
Other Highway <sup>a</sup>	3¢ & 4¢	34,226	28,089	26,217	29,261
<b>TOTAL KAUAI</b>	--	\$ 626,362	\$ 641,133	\$ 599,263	\$ 510,723
<b>ALL COUNTIES</b>					
Gasoline	--	\$15,543,514	\$12,526,017	\$11,794,791	\$10,031,334
Other Highway	--	835,090	653,798	561,088	453,728
<b>TOTAL ALL COUNTIES</b>	--	\$16,378,604	\$13,179,815	\$12,355,878	\$10,485,062

NOTE: Detail may not add to total due to rounding.

a. Low rate for LPG, higher for diesel.

b. Fuel other than gasoline at 1¢ per gallon.

c. Includes \$12,291 in 1975, \$27,389 in 1978, \$15,958 in 1979 and \$17,503 in 1980 allocated to counties.

SOURCE: Reports of the Department of Taxation, State of Hawaii

**TABLE 16**  
**STATE GENERAL SALES TAX DATA**  
**Tax Rates as of January 1, 1981**

State	Retail Rates <sup>a</sup>		Other Rates <sup>b</sup>	Credit Granted Against Income Taxes	Food Taxable <sup>c</sup>	Drugs Taxable <sup>d</sup>
	State	Local				
HAWAII	4.0%	-- %	0.5%	Yes	Yes	Yes
Ala.	4.0	3.0	--	No	Yes	Yes
Alaska	--	6.0	--	No	Yes	Yes
Ariz.	4.0	2.0	--	No	No	No
Ark.	3.0	1.0	--	No	Yes	No
Calif.	4.75	1.75	--	No	No	No
Colo.	3.0	4.0	--	No	No	No
Conn.	7.5	--	--	No	No	No
Del.	No state or local sales tax					
Fla.	4.0	2.0	--	No	No	No
Ga.	3.0	1.0	--	Yes	Yes	Yes
Idaho	3.0	--	--	No	Yes	No
Ill.	4.0	1.0	--	No	Yes	Yes
Ind.	4.0	--	0.35	No	No	No
Iowa	3.0	--	--	No	No	No
Kans.	3.0	1.0	--	Yes <sup>e</sup>	Yes	No
Ky.	5.0	0.5	--	No	No	No
La.	3.0	3.0	--	No	No	No
Me.	5.0	--	--	No	No	No
Md.	5.0	--	--	No	No	No
Mass.	5.0	--	--	No	No	No
Mich.	4.0	--	--	No	No	No
Minn.	4.0	1.0	--	No	No	No
Miss.	5.0	--	0.125	No	Yes	No
Mo.	3.125	1.0	--	No	Yes	No
Mont.	No state or local sales tax					
Neb.	3.0	1.5	--	Yes	Yes	No
Nev.	3.0	0.5	--	No	No	No
N. H.	No state or local sales tax					
N. J.	5.0	--	--	No	No	No
N. M.	3.75	1.0	--	Yes	Yes	Yes
N. Y.	4.0	4.0	--	No	No	No
N. C.	3.0	1.0	--	No	Yes	No
N. D.	3.0	--	--	No	No	No
Ohio	5.0	2.0	--	No	No	No
Okla.	2.0	3.0	--	No	Yes	Yes
Ore.	No state or local sales tax					
Pa.	6.0	0.4	--	No	No	No
R. I.	6.0	--	--	No	No	No
S. C.	4.0	--	--	No	Yes	No
S. D.	5.0	2.0	--	Yes <sup>e</sup>	Yes	No
Tenn.	4.5	2.25	--	No	Yes	No
Texas	4.0	1.0	--	No	No	No
Utah	4.0	0.75	--	No	Yes	No
Vt.	3.0	--	--	Yes	No	No
Va.	3.0	1.0	--	No	Yes	No
Wash.	4.5	0.8	0.44	No	No	No
W. Va.	3.0	--	0.88 & 0.27	No	Yes	No
Wisc.	4.0	0.5	--	No	No	No
Wyo.	3.0	1.0	--	Yes <sup>e</sup>	Yes	No
D. C.	--	6.0	--	No	No	No

- Generally on tangible personalty only, although a few states (including Hawaii) tax selected services. Local rate is highest allowed or imposed.
  - Hawaii levies tax on wholesaling, producing and manufacturing; Ind. and Miss. on wholesaling; Wash. on wholesaling and manufacturing and wholesaling respectively.
  - Food for home consumption; restaurant meals are generally taxable. Reduced rate in Ill., S.D., and W. Va.
  - Generally limited to prescription medicine and drugs, although some states exempt various other medical items such as patent medicines, baby supplies, eyeglasses and artificial limbs. Reduced rate in Ill.
  - Refund granted to low income elderly persons.
- SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc.

**TABLE 17**  
**STATE FUEL, TOBACCO AND LIQUOR TAXES**  
**Tax Rates as of January 1, 1981**

State	Motor Fuel Tax <sup>a</sup>		Tobacco Taxes		Liquor <sup>d</sup> (Per Gal.)
	(\$ Per Gallon)		Cigarettes	Other	
	State	Local	(\$ Per Pack)	Products	
HAWAII	8.5	6.5	40% Whlsc. <sup>c</sup>	40% Whlsc.	20% Whlsc.
Ala.	11.0	13.0	16.0	Yes	13% Retail <sup>e</sup>
Alaska	8.0		8.0	No	\$4.00
Ariz.	8.0		13.0	Yes	2.50
Ark.	9.5 <sup>b</sup>		17.75	16% Whlsc.	\$2.50+3% Retail
Calif.	7.0		10.0	No	2.00
Colo.	7.0		10.0	No	2.16
Conn.	11.0		21.0	No	2.50
Del.	9.0		14.0	30% Whlsc.	2.25
Fla.	8.0	1.0	21.0	No	4.75
Ga.	7.5		12.0	Yes	3.75
Idaho	9.5		9.1	35% Whlsc.	14% Retail <sup>e</sup>
Ill.	7.5		12.0	No	2.00
Ind.	8.5		10.5	No	2.62
Iowa	10.0		13.0	10% Whlsc.	15% Whlsc. <sup>e</sup>
Kans.	8.0 <sup>b</sup>		11.0	10% Whlsc.	2.50
Ky.	9.0		3.0	No	1.92
La.	8.0		11.0	Yes	2.50
Me.	9.0		16.0	No	(e)
Md.	9.0		13.0	No	1.50
Mass.	9.8		21.0	No	4.05
Mich.	11.0 <sup>b</sup>		11.0	No	13.85% Retail <sup>e</sup>
Minn.	11.0		18.0	20% Whlsc.	4.39
Miss.	9.0	3.0	11.0	Yes	2.50 <sup>e</sup>
Mo.	7.0		9.0	No	2.00
Mont.	9.0 <sup>b</sup>		12.0	12.5% Whlsc.	26% Retail <sup>e</sup>
Neb.	13.6		13.0	No	2.50
Nev.	6.0	2.0	10.0	No	1.90
N. H.	11.0		12.0	No	(e)
N. J.	8.0		19.0	No	2.80
N. M.	8.0	2.0	12.0	No	1.50
N. Y.	8.0 <sup>b</sup>	1.0 <sup>f</sup>	15.0	No	3.25
N. C.	9.0		2.0	No	22.5% Retail
N. D.	8.0		12.0	11% Whlsc.	2.50
Ohio	7.0		15.0	No	(e)
Okla.	6.5 <sup>b</sup>		18.0	Yes	4.00
Ore.	7.0	1.0	9.0	No	(e)
Pa.	11.0		18.0	No	\$1.00+18% Retail <sup>e</sup>
R. I.	10.0		13.0	No	2.50
S. C.	11.0		7.0	Yes	\$1.92+9% Surtax
S. D.	12.0		14.0	No	3.05
Tenn.	7.0 <sup>b</sup>		13.0	6% Whlsc.	4.00
Texas	5.0 <sup>b</sup>		18.5	Yes	2.00
Utah	9.0		10.0	25% Retail	8% Retail <sup>e</sup>
Vt.	9.0 <sup>b</sup>		12.0	20% Whlsc.	24% Retail <sup>e</sup>
Va.	11.0		2.5	No	15% Retail <sup>e</sup>
Wash.	12.0		16.0	45% Whlsc.	(e)
W. Va.	10.5		17.0	No	(e)
Wisc.	9.0		16.0	No	2.60
Wyo.	8.0 <sup>b</sup>		8.0	No	0.95 <sup>e</sup>
D. C.	--	10.0	13.0	No	1.50

- a. Gasoline for use on public highways. Local rate is highest imposed. Additional tax of 3% of retail imposed in Georgia.
- b. Rate for diesel for use on public highways differs in: Oklahoma and Texas, 6.5¢; Tennessee, 8¢; Michigan, 9.0¢; Kansas, Mississippi and New York, 10¢; Arkansas, 10.5¢; Montana, 11.0¢; Iowa, 11.5¢; Alabama, 12¢; and tax exempt in Vermont and Wyoming.
- c. Tax is approximately 15¢ per pack in Hawaii.
- d. Rates apply only to distilled spirits not in excess of 100 proof.
- e. Monopoly states. Revenues received through markup plus taxes except markup only in New Hampshire and Oregon.
- f. On leaded gas in New York City.

SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc.

**TABLE 18**  
**STATE PERSONAL INCOME TAX DATA**  
**At January 1, 1981**

State	Federal Inc. Tax Deduct. <sup>a</sup>	Tax Rate			Steps in Range	Personal Exemption or Credit <sup>b</sup>	
		Min.	On First	Max.		Single	Dependent
HAWAII	No	2.25%	\$ 500	11.0%	\$ 30,000	11	\$1,000 <sup>c</sup> \$1,000
Ala.	Yes	1.5	1,000	5.0	5,000	4	1,500 300
Alaska	No	personal income tax					
Ariz.	Yes	2.0	1,000	8.0	6,000	7	1,422 854 <sup>b</sup>
Ark.	No	1.0	2,999	7.0	25,000	6	17.50 <sup>b,c</sup> 6 <sup>b</sup>
Calif.	No	1.0	2,630	11.0	20,450	11	32.00 <sup>b,c</sup> 10 <sup>b</sup>
Colo. <sup>d</sup>	Yes	2.5	1,236	8.0	12,363	11	1,051 1,051
Conn. <sup>d</sup>	No	personal income tax					
Del.	Yes	1.4	1,000	13.5	50,000	15	600 600
Fla.	No	personal income tax					
Ga.	No	1.0	1,000	6.0	10,000	6	1,500 700
Idaho	No	2.0	1,000	7.5	5,000	6	(c)(e) (e)
Ill.	No	2.5% flat rate					1,000 1,000
Ind.	No	1.9% flat rate					1,000 <sup>c</sup> 500
Iowa	Yes	0.5	1,023	13.0	76,725	13	17 <sup>b</sup> 12
Kans.	Yes	2.0	2,000	9.0	25,000	8	1,000 1,000
Ky.	Yes	2.0	3,000	6.0	8,000	5	20 <sup>b</sup> 20 <sup>b</sup>
La.	Yes	2.0	10,000	6.0	50,000	3	6,000 1,000
Me.	No	1.0	2,000	10.0	25,000	8	1,000 1,000
Md.	No	2.0	1,000	5.0	3,000	4	800 800
Mass. <sup>d</sup>	No	5% flat rate + 7.5% surtax					2,000 <sup>c,e</sup> 700
Mich.	No	4.6% flat rate					1,500 <sup>c</sup> 1,500
Minn.	Yes	1.6	599	16.0	32,890	12	60 <sup>b,c</sup> 60 <sup>b</sup>
Miss.	No	3.0	5,000	4.0	5,000	2	5,250 <sup>e</sup> 1,500
Mo.	Yes	1.5	1,000	6.0	9,000	10	1,200 <sup>c</sup> 400
Mont. <sup>d</sup>	Yes	2.0	1,000	11.0	35,000	10	1,250 1,250
Neb.	No	15% of adjusted federal liability					1,000 1,000
Nev.	No	state income tax					
N. H.	No	5.0% on interest and dividend income over \$600					
N. J.	No	2.0	20,000	2.5	20,000	2	1,000 1,000
N. M.	No	0.8	2,000	9.0	100,000	19	1,000 1,000
N. Y.	No	2.0	1,000	14.0	23,000	13	750 <sup>c</sup> 750
N. C.	No	3.0	2,000	7.0	10,000	5	1,100 700
N. D. <sup>d</sup>	Yes	1.0	3,000	7.5	30,000	6	750 750
Ohio	No	0.5	5,000	3.5	40,000	6	650 650
Okla.	Yes	0.5	1,000	6.0	7,500	7	750 <sup>c</sup> 750
Ore.	Yes	4.0	500	10.0	5,000	7	1,000 1,000
Pa.	No	2.2% flat rate					
R. I.	No	19% of adjusted federal liability					1,000 1,000
S. C.	Yes	2.0	2,000	7.0	10,000	6	800 800
S. D.	No	personal income tax					
Tenn.	No	6.0% on dividend and interest income					
Texas	No	state income tax					
Utah	Yes	2.25	750	7.75	4,500	7	750 750
Vt.	No	23% of federal liability					1,000 1,000
Va.	No	2.0	3,000	5.75	12,000	4	600 600
Wash.	No	state income tax					
W. Va.	No	2.1	2,000	9.6	200,000	24	600 600
Wisc.	No	3.4	3,300	10.0	44,000	8	20 <sup>b,c</sup> 20 <sup>b</sup>
Wyo.	No	state income tax					
D. C.	No	2.0	1,000	11.0	25,000	10	750 <sup>c</sup> 750

- a. Generally limited to federal taxes paid on income taxed by the state; maximum deductible amounts are limited by certain states.
- b. State granting tax credits in lieu of personal exemptions.
- c. Additional credits deducted directly from tax liability and designed to relieve the burden of taxes other than income taxes; i.e., sales, property, and/or local income taxes. Limited to elderly in some states. Adjusted for inflation in Arizona, California, Colorado, Iowa, Minnesota and Wisconsin.
- d. Additional rates: Colorado, 2% on interest and dividends over \$15,000; Connecticut, graduated tax levied on dividends if federal adjusted gross income exceeds \$20,000; Massachusetts, 10% on interest, dividends and capital gains; Montana, 10% surtax; North Dakota, 1% on net business income of individuals, estates, and trusts over \$2,000.
- e. No double exemptions for joint returns. Federal zero-bracket amount permitted in Idaho.

SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc.

**TABLE 19**  
**STATE CORPORATION NET INCOME TAX**  
**Rates and Estimated Burdens on Selected Incomes**  
**January 1, 1981**

	State/Federal <sup>a</sup> Corporation		Net Operating Loss <sup>b</sup>	Estimated State Income Tax on Net Taxable Income <sup>c</sup> of		
State	Tax Deductible	Tax Rate		\$5,000	\$50,000	\$500,000
HAWAII	Yes/No	5.85% to \$25,000 6.435% over \$25,000	CF-5, CB-3	\$ 276	\$ 2,886	\$ 30,092
Ala.	No/Yes	5.0%	--	209	2,058	14,803
Alaska	Yes/No	9.4%	CF-7, CB-3	430	4,296	42,962
Ariz.	Yes/Yes	2.5% to \$1,000 10.5% over \$6,000	CF-5	180	3,689	28,477
Ark.	No/No	1% to \$3,000 6% over \$25,000	CF-3	70	2,440	29,440
Calif.	No/No	9.6%	--	480	4,800	48,000
Colo.	No/No	5.0%	CF-7, CB-3	250	2,500	25,000
Conn.	Yes/No	10.0%	CF-5	455	4,545	45,455
Del.	No/No	8.7%	CF-7, CB-3	435	4,350	43,500
Fla.	No/No	5.0%	CF-7	250	2,500	25,000
Ga.	No/No	6.0%	CF-7, CB-3	300	3,000	30,000
Idaho	No/No	6.5% + \$10	CF-5, CB-3	335	3,260	32,510
Ill.	No/No	4.0% + 2.5% <sup>d</sup>	CF-7, CB-3	343	3,425	34,250
Ind.	No/No	6.0%	CF-7, CB-3	300	3,000	30,000
Iowa	No/Yes <sup>a</sup>	6% to \$25,000 10% over \$100,000	CF-7, CB-3	276	3,155	37,833
Kan.	No/No	4.5% to \$25,000 6.75% over \$25,000	CF-7, CB-3	225	2,813	33,188
Ky.	No/No	3% to \$25,000 6% over \$100,000	CF-7	150	1,750	28,250
La.	No/Yes	4% to \$25,000 8% over \$200,000	CF-5, CB-1	167	1,806	20,131
Me.	No/No	4.95% to \$25,000 6.93% over \$25,000	CF-7, CB-3	248	2,970	34,155
Md.	No/No	7.0%	CF-7, CB-3	350	3,500	35,000
Mass.	No/No	8.33%	CF-5 for new businesses	417	4,165	41,650
Mich.	Special business tax of 2.35% is levied in lieu of corporate income tax					
Minn.	No/No	12.0%	CF-5, CB-3	600	6,000	60,000
Miss.	No/No	3% to \$5,000 4% over \$5,000	CF-5	150	1,950	19,950
Mo.	Yes/Yes	5.0%	CF-7, CB-3	199	1,959	14,082
Mont.	No/No	6.75%	CF-7, CB-3	338	3,375	33,750
Neb.	Yes/No	3.75% to \$25,000 4.125 over \$25,000	CF-7, CB-3	181	1,891	19,718
Nev.	No state corporation income tax					
N. H.	No/No	8.0%	--	400	4,000	40,000
N. J.	No/No	9.0%	--	450	4,500	45,000
N. M.	Yes/No	5.0%	CF-7, CB-3	238	2,381	23,809
N. Y.	No/No	10.0%	CF-7, CB-3	500	5,000	50,000
N. C.	No/No	6.0%	CF-5	300	3,000	30,000
N. D.	No/Yes	3% to \$3,000 8.5% over \$25,000	CF-7, CB-3	137	2,623	24,666
Ohio	Yes/No	4% to \$25,000 8% over \$25,000	CF-5	192	2,778	36,111
Okla.	Yes/No	4.0%	CF-7, CB-3	192	1,923	19,231
Ore.	No/No	7.5%	CF-5	375	3,750	37,500
Pa.	No/No	10.5%	--	525	5,250	52,500
R. I.	No/No	8.0%	CF-7, CB-3	400	4,000	40,000
S. C.	No/No	6.0%	CF-7 for new businesses	300	3,000	30,000
S. D.	No state corporation income tax					
Tenn.	No/No	6.0%	CF-3	300	3,000	30,000
Texas	No state corporation income tax					
Utah	No/No	4.0%	CF-5, CB-3	200	2,000	20,000
Vt.	Yes/No	5% to \$10,000 7.5% over \$250,000	CF-7, CB-3	238	2,944	33,395
Va.	No/No	6.0%	CF-7, CB03	300	3,000	30,000
Wash.	No state corporation income tax					
W. Va.	No/No	6.0%	CF-7, CB-3	300	3,000	30,000
Wisc.	Yes/No	2.3% to \$1,000 7.9% over \$6,000	CF-5	176	3,457	36,551
Wyo.	No state corporation income tax					
D. C.	No/No	9.0% + 10% surtax	--	495	4,950	49,500

a. Deduction limited to federal tax on income taxed by the state, except in Utah. Further limited in Iowa to 50% of federal taxes paid.

b. Number of years carryforward and/or carryback of net operating loss. Carrybacks usually limited to year of enactment. Certain states also grant new businesses further relief.

c. "Net taxable income" is income net of all deductions and exemptions except any allowed for federal or state corporation income taxes paid.

d. An additional personal property replacement tax on net income.

SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc. Estimated tax liability computed by the Tax Foundation of Hawaii.

TABLE 20  
**REAL PROPERTY VALUATIONS IN HAWAII**  
**Fiscal 1981 — By Counties<sup>a</sup>**  
**(Dollars in Thousands)**

Type of Property	Honolulu	Maui	Hawaii	Kauai	Total	Percent
Homes: <sup>b</sup> Fee	\$ 3,777,778	\$ 549,291	\$ 459,920	\$195,478	\$ 4,982,467	22.77
Leasehold <sup>d</sup>	1,898,572	28,280	29,216	3,231	1,959,299	8.95
Government: Federal	1,161,445	3,236	11,344	4,874	1,180,899	5.40
State	1,644,928	93,396	189,990	29,204	1,957,518	8.95
Counties	525,669	42,532	25,252	13,627	607,080	2.77
Public Utilities <sup>c</sup>	108,008	9,909	9,399	1,571	128,887	0.59
Miscellaneous Exempt <sup>d</sup>	802,804	56,454	69,184	20,338	948,780	4.34
All Others	6,597,275	1,856,675	1,122,263	540,161	10,116,374	46.23
<b>Total Gross Valuations</b>	<b>\$16,516,479</b>	<b>\$2,639,773</b>	<b>\$1,916,568</b>	<b>\$808,484</b>	<b>\$21,881,304</b>	<b>100.00</b>
<b>Exempt Properties</b>						
Government	\$ 3,332,042	\$ 139,164	\$ 226,586	\$ 47,705	\$ 3,745,497	17.12
Public Utilities <sup>c</sup>	108,008	9,909	9,399	1,571	128,887	0.59
Homes: <sup>b</sup> Fee	1,129,918	172,836	223,658	87,621	1,614,033	7.38
Leasehold	500,290	9,204	13,968	1,699	525,161	2.40
Others <sup>d</sup>	802,804	56,454	69,184	20,338	948,780	4.34
<b>Sub-Total Exemptions</b>	<b>\$ 5,873,062</b>	<b>\$ 387,567</b>	<b>\$ 542,795</b>	<b>\$158,934</b>	<b>\$ 6,962,358</b>	<b>31.82</b>
<b>Taxable Values</b>	<b>\$10,643,417</b>	<b>\$2,252,206</b>	<b>\$1,373,773</b>	<b>\$649,550</b>	<b>\$14,918,946</b>	<b>68.18</b>
<b>Less 50% of Appeals</b>	<b>51,408</b>	<b>25,451</b>	<b>4,898</b>	<b>5,548</b>	<b>87,305</b>	<b>0.40</b>
<b>Net Taxable Values</b>	<b>\$10,592,009</b>	<b>\$2,226,755</b>	<b>\$1,368,875</b>	<b>\$644,002</b>	<b>\$14,831,641</b>	<b>67.78</b>

- a. Gross valuations assessed at approximately 60% of market value. Detail may not add to total due to rounding.
- b. Owner occupied homestead. Basic exemption \$12,000; \$24,000; \$30,000, depending on age, for those 60 and over.
- c. Exempt from property taxation. Subject to selective sales public service companies tax.
- d. Includes property used for school, hospital, and nursing home, church, and cemetery purposes; non-profit labor unions, corporations, societies and associations; and the Hawaiian Homes Commission.
- SOURCE: Reports of the Department of Taxation, State of Hawaii.

TABLE 21  
TRENDS IN REAL PROPERTY TAX BASE  
State of Hawaii: By Counties<sup>a</sup>  
(In Thousands)

Fiscal Year		Honolulu <sup>b</sup>	Maui	Hawaii <sup>b</sup>	Kauai	All Counties <sup>b</sup>
1981		\$(10,592,009)	\$(2,226,755)	\$(1,368,875)	\$(644,002)	\$(14,831,641)
Improved Residential	- Land	3,578,338	444,388	228,717	135,347	4,386,790
	- Bldg.	1,247,066	145,104	123,506	83,869	1,599,545
Unimproved Residential	- Land	154,239	69,342	50,898	32,204	306,683
	- Bldg.	7,344	78	4,824	3,272	15,519
Hotel-Apartment	- Land	762,596	354,200	82,227	87,825	1,286,848
	- Bldg.	1,660,167	692,706	205,143	145,343	2,703,360
Commercial	- Land	730,242	92,946	52,172	28,710	904,071
	- Bldg.	1,311,662	55,271	61,856	26,186	1,454,975
Industrial	- Land	647,002	54,112	26,807	7,265	735,186
	- Bldg.	346,962	49,342	43,254	13,137	452,695
Agricultural	- Land	94,135	198,776	383,994	57,403	734,307
	- Bldg.	32,948	59,858	81,397	11,992	186,194
Conservation	- Land	13,289	9,485	22,780	10,373	55,927
	- Bldg.	6,018	1,147	1,300	1,075	9,541
1980		9,404,213	1,777,127	1,191,372	535,460	12,908,172
1979		8,706,464	1,265,848	1,074,685	484,487	11,531,484
1978		7,805,950	961,686	934,429	412,706	10,114,771
1977		7,568,023	920,362	916,666	401,301	9,806,352
1976		6,683,685	816,168	904,044	370,209	8,774,106
1975		5,462,341	594,807	771,689	299,543	7,128,381
1974		4,546,531	437,146	629,326	222,052	5,835,056
1973		4,087,119	353,466	562,273	198,897	5,201,754
1972		3,585,106	302,136	450,437	186,810	4,524,489

NOTE: Detail may not add to total due to rounding.

a. Net assessed valuations for tax rate purposes certified by the Director of Taxation as 60% of market value after fiscal year 1976. Prior years adjusted to 60% basis.

b. Excludes federal leased property assessable to lessee but not included for tax rate purposes of approximately \$2.1 million for Honolulu and \$171,400 for Hawaii.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the Real Property Technical, and Tax Research and Planning Offices, Department of Taxation, State of Hawaii.

**TABLE 22**  
**TRENDS IN REAL PROPERTY TAX COLLECTIONS**  
**State of Hawaii: By Counties**

Fiscal Year	Honolulu	MauI	Hawaii	Kauai	All Counties
1981 (Est.) <sup>a</sup>	\$(161,377,395)	\$(16,700,663)	\$(24,507,458)	\$(9,338,015)	\$(211,923,530)
Impr. Res.	73,490,903	4,421,190	6,304,792	3,178,632	87,395,517
Unimprov. Res.	2,460,909	520,650	997,424	514,402	4,493,385
Hotel-Apt.	36,898,680	7,851,795	5,143,923	3,380,936	53,275,334
Commercial	31,098,198	1,111,628	2,041,101	795,992	35,046,919
Industrial	15,138,072	775,905	1,254,092	295,829	17,463,898
Agricultural	1,935,474	1,939,755	8,330,499	1,006,228	13,211,955
Conservation	294,046	79,740	431,032	165,996	970,814
1980	143,292,206	11,500,877	21,329,404	7,764,148	183,886,635
1979	135,047,817	12,055,703	19,821,901	7,408,160	174,333,581
1978	120,707,945	11,577,622	16,982,147	6,148,490	155,416,204
1977	114,326,276	11,725,735	16,943,416	6,207,789	149,203,216
1976	117,124,133	11,896,154	18,781,089	5,982,956	153,784,332
1975	98,225,109	9,828,053	15,621,740	4,992,839	128,667,741
1974	96,624,744	7,842,451	13,276,493	4,118,448	121,862,136
1973	84,481,270	6,291,453	11,577,947	3,492,083	105,842,753
1972	80,440,216	5,238,424	9,367,686	3,216,861	98,263,187

a. Totals include tax on certain federal leased property not allocated by class, but exclude minimum tax.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the Department of Taxation, State of Hawaii

**TABLE 23**  
**TRENDS IN REAL PROPERTY TAX RATES**  
**State of Hawaii: By Counties**  
**(Rates for \$1,000 Taxable Values)**

Fiscal Year	Honolulu	MauI	Hawaii	Kauai	Average <sup>a</sup>
1981 Average Rate <sup>b</sup>	\$15.23	\$ 7.50	\$17.90	\$14.50	\$14.28
Improved Residential	15.23	7.50	17.90	14.50	14.60
Agricultural	15.23	7.50	17.90	14.50	14.35
Conservation	15.23	7.50	17.90	14.50	14.83
Hotel-Apartment					
Land	15.23	7.50	17.90	14.50	13.22
Bldg.	15.23	7.50	17.90	14.50	13.41
Unimproved Residential					
Land	15.23	7.50	17.90	14.50	13.85
Bldg.	15.23	7.50	17.90	14.50	15.87
Commercial					
Land	15.23	7.50	17.90	14.50	14.57
Bldg.	15.23	7.50	17.90	14.50	15.04
Industrial					
Land	15.23	7.50	17.90	14.50	14.75
Bldg.	15.23	7.50	17.90	14.50	14.62
1980 Average Rate	15.23	6.47	17.90	14.50	14.25
1979 " "	15.23	9.09	17.90	14.50	14.78
1978 " "	15.37	11.96	17.90	14.50	15.25
1977 " "	15.37	12.50	17.90	14.50	15.31
1976 " "	15.37	12.50	17.90	14.50	15.34
1975 " "	15.37	14.00	17.90	14.50	15.31
1974 " "	17.71	15.00	17.90	15.50	17.44
1973 " "	17.71	15.00	17.90	15.00	17.44
1972 " "	19.21	15.00	17.90	15.00	18.62
1971 " "	19.21	15.00	17.90	15.00	18.65

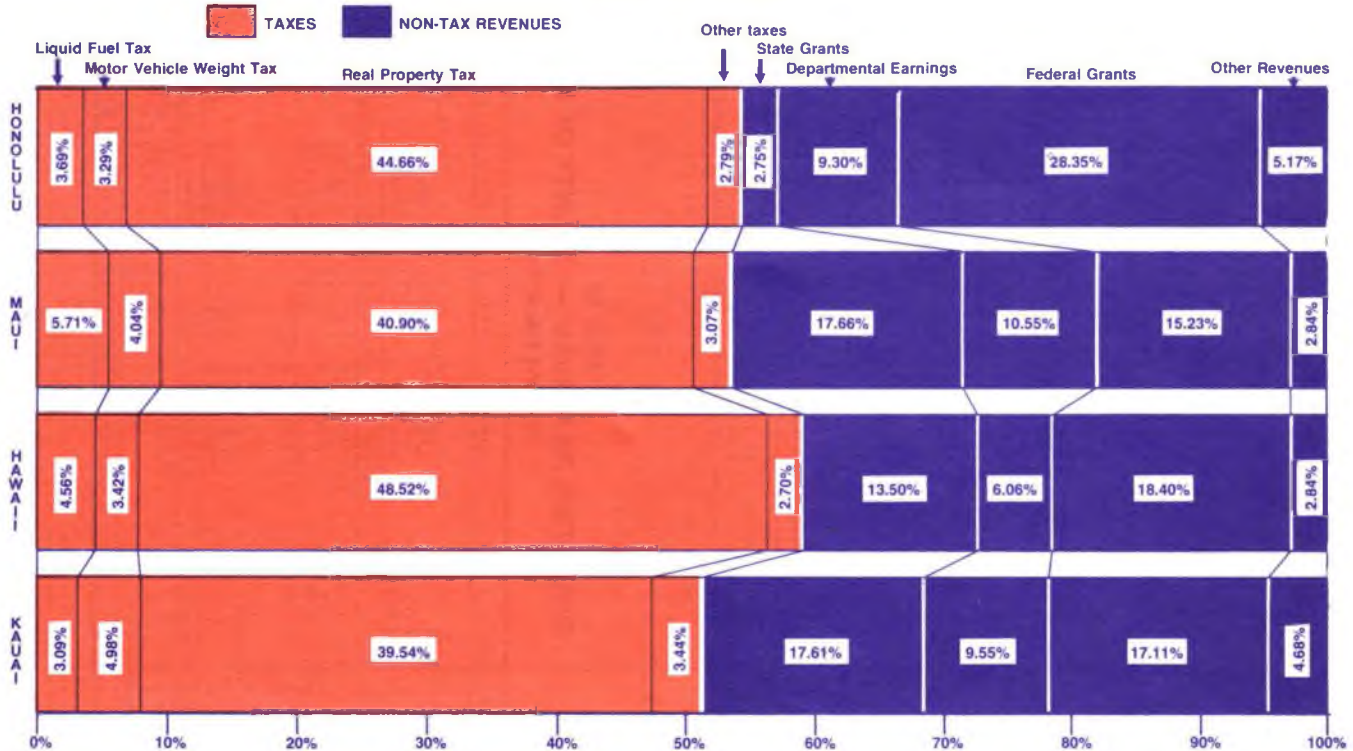
a. State average rates computed by dividing "taxes to be raised" by total county taxable values.

b. Act 139 passed by the 1977 Session of the Legislature provided for uniform property tax rates effective January 1, 1980.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the Department of Taxation, State of Hawaii.



CHART 6  
**SOURCES OF COUNTY GOVERNMENT REVENUE**  
 Percentage Distribution — By Counties  
 Fiscal Year — 1980



SOURCE: Tables 24-27 inclusive.

**TABLE 24**  
**OPERATING REVENUES<sup>a</sup> — CITY AND COUNTY OF HONOLULU**  
**Selected Fiscal Years**

Source of Revenue	1980	1979	1978	1975	1970
<b>Taxes</b>					
Real Property	\$145,002,528	\$135,047,817	\$120,720,378	\$ 98,225,109	\$ 64,690,941
Liquid Fuel	11,998,346	8,797,372	8,518,393	7,804,516	6,505,406
Utility Franchise	7,328,928	6,561,935	5,664,912	3,164,569	1,654,941
Motor Vehicle Weight	10,672,602	10,414,179	10,431,223	9,262,071	8,235,876
Sub-Total Taxes	\$175,002,404	\$160,821,303	\$145,334,906	\$118,456,265	\$ 81,087,164
Liquor Licenses & Fees	\$ 1,719,822	\$ 1,380,147	\$ 1,250,872	\$ 1,033,207	\$ 675,999
Parking Meter Fees	2,415,351	2,376,626	1,709,826	1,674,654	1,556,938
Other Licenses & Permits	3,662,185	3,508,365	3,055,752	3,092,851	2,297,824
Fines, Forfeits, etc.	77,103	65,369	64,252	28,997	36,745
Departmental Earnings <sup>b</sup>	30,208,348	25,547,669	21,872,146	9,154,419	6,688,467
State Grants					
Pensioners	--	--	--	--	416,340
Salary Adjustment	--	--	--	--	3,461,319
Act 155 <sup>c</sup>	7,734,416	7,734,416	7,734,416	8,785,664	4,145,714
Others	1,190,713	1,482,474	4,751,872	825,546	351,480
Sub-Total State Grants	\$ 8,925,129	\$ 9,216,890	\$ 12,486,288	\$ 9,611,210	\$ 8,374,852
Federal Grants	\$ 92,073,660	\$106,586,114	\$123,651,243	\$ 42,066,116	\$ 6,632,606
Hawaii Housing Authority	344,101	246,153	218,619	--	175,535
Land Sales	--	--	--	--	2,264,537
Miscellaneous	10,279,368	3,030,782	4,595,939	4,094,645	2,080,286
Total	\$324,707,471	\$312,779,418	\$314,239,844	\$189,212,364	\$111,870,955

- a. Excludes loan, bond, revolving, improvement district and trust funds, and Board of Water Supply revenues.  
b. Includes rentals, interest and other earnings.  
c. Act 155, SLH 1965, replaced general excise tax sharing with state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the Legislature. Amended in 1973 to provide fixed grants equal to the amount granted in 1972 unless a county function is subsequently incorporated as a state function.

SOURCE: Finance Director's Annual Financial Reports, City & County of Honolulu, State of Hawaii.

**TABLE 25**  
**OPERATING REVENUES<sup>a</sup> — COUNTY OF MAUI**  
**Selected Fiscal Years**

Source of Revenue	1980	1979	1978	1975	1970
<b>Taxes</b>					
Real Property	\$11,626,644	\$12,055,703	\$11,577,622	\$ 9,828,053	\$ 3,436,654
Liquid Fuel	1,622,445	1,617,721	1,485,658	1,130,965	803,527
Utility Franchise	1,412,482	332,547	297,518	171,817	70,343
Motor Vehicle Weight	1,147,118	1,108,541	1,090,766	830,590	609,686
Sub-Total Taxes	\$14,808,689	\$15,114,512	\$14,451,564	\$11,961,424	\$ 4,920,210
Liquor Licenses & Fees	\$ 458,910	\$ 385,465	\$ 322,203	\$ 202,917	\$ 112,397
Other Licenses & Permits	613,571	605,555	546,524	391,867	233,005
Fines, Forfeits & Penalties	7,442	4,355	11,930	2,916	835
Departmental Earnings <sup>b</sup>	2,999,028	4,064,877	2,943,336	1,760,640	780,399
State Grants					
Pensioners	--	--	--	--	201,704
Salary Adjustment	--	--	--	--	354,882
Act 155 <sup>c</sup>	2,994,474	2,994,474	2,994,474	3,001,232	2,923,958
Others	2,025,099	4,667,359	4,655,086	1,348,863	579,912
Sub-Total State Grants	\$ 5,019,573	\$ 7,661,833	\$ 7,649,560	\$ 4,349,695	\$ 4,060,456
Federal Grants	\$ 4,329,219	\$ 5,146,662	\$ 4,878,236	\$ 8,964,162	--
Hawaii Housing Authority	12,615	22,314	8,870	3,700	--
Miscellaneous	175,035	194,027	161,217	80,218	18,395
Total	\$28,424,082	\$33,199,600	\$30,973,440	\$27,717,540	\$10,125,698

- a. Excludes loan, bond, revolving, and certain trust funds, Water Supply Revenues.  
b. Includes rentals, interest, garbage collection charges and other earnings.  
c. Act 155, SLH 1965, replaced general excise tax sharing with state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the Legislature. Amended in 1973 to provide fixed grants equal to the amount granted in 1972 unless a county function is subsequently incorporated as a state function.

SOURCE: Finance Director's Annual Financial Reports, County of Maui, State of Hawaii.

**TABLE 26**  
**OPERATING REVENUES<sup>a</sup> — COUNTY OF HAWAII**  
**Selected Fiscal Years**

Source of Revenue	1980	1979	1978	1975	1970
<b>Taxes</b>					
Real Property	\$21,602,726	\$19,821,901	\$16,982,147	\$15,621,740	\$ 5,545,834
Liquid Fuel	2,030,502	2,045,387	1,691,350	975,781	719,033
Utility Franchise	872,030	740,739	690,294	424,317	173,945
Motor Vehicle Weight	1,921,350	1,446,924	1,462,822	1,140,583	841,846
<b>Sub-Total Taxes</b>	<b>\$26,026,608</b>	<b>\$24,054,951</b>	<b>\$20,826,613</b>	<b>\$18,162,422</b>	<b>\$ 7,280,659</b>
Liquor Licenses & Fees	\$ 331,848	\$ 330,817	\$ 277,848	\$ 229,616	\$ 124,268
Parking Meter Fees	38,205	42,692	43,980	45,547	48,714
Other Licenses & Permits	837,941	678,771	500,464	474,032	345,003
Fines, Forfeits & Penalties	3,493	872	1,925	1,711	280
Departmental Earnings <sup>b</sup>	2,696,186	2,193,601	1,680,207	2,237,187	550,323
<b>State Grants</b>					
Pensioners	--	--	--	--	263,647
Salary Adjustments	--	--	--	--	497,993
Act 155 <sup>c</sup>	4,327,834	4,327,834	4,327,834	4,469,834	4,178,922
Others	1,682,520	1,325,559	3,025,764	909,703	87,579
<b>Sub-Total State Grants</b>	<b>\$ 6,010,354</b>	<b>\$ 5,653,393</b>	<b>\$ 7,353,598</b>	<b>\$ 5,379,537</b>	<b>\$ 5,028,142</b>
Federal Grants	\$ 8,190,188	\$ 7,596,392	\$10,047,963	\$ 2,832,922	\$ 285,613
Hawaii Housing Authority	47,476	35,999	23,489	13,907	14,733
Land Sales	--	--	--	--	1,636,020
Miscellaneous	337,880	353,252	164,432	138,266	144,000
<b>Total</b>	<b>\$44,520,177</b>	<b>\$40,940,740</b>	<b>\$40,920,519</b>	<b>\$29,515,147</b>	<b>\$15,457,754</b>

- a. Excludes Loan, Bond, Revolving, certain Trust funds and Water Supply Revenues, Hilo Hospital, and Act 97 special funds.  
b. Includes rentals, interest, garbage collection charges, etc.  
c. Act 155, SLH 1965, repealed general excise tax sharing and authorized state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the Legislature. Amended in 1973 to provide fixed grants equal to the amount granted in 1972 unless a county function is subsequently incorporated as a state function.

SOURCE: Finance Director's Annual Reports, County of Hawaii, State of Hawaii.

**TABLE 27**  
**OPERATING REVENUES<sup>a</sup> — COUNTY OF KAUAI**  
**Selected Fiscal Years**

Source of Revenue	1980	1979	1978	1975	1970
<b>Taxes</b>					
Real Property	\$ 7,977,389	\$ 7,408,160	\$ 6,148,393	\$ 4,992,839	\$2,173,353
Liquid Fuel	623,183	631,374	587,538	507,263	418,713
Utility Franchise	502,256	387,608	358,415	199,852	78,811
Motor Vehicle Weight	1,004,974	976,451	1,034,229	479,685	383,088
<b>Sub-Total Taxes</b>	<b>\$10,107,802</b>	<b>\$ 9,403,593</b>	<b>\$ 8,108,575</b>	<b>\$ 6,179,638</b>	<b>\$3,053,965</b>
Liquor Licenses & Fees	\$ 191,666	\$ 172,901	\$ 130,987	\$ 103,475	\$ 58,569
Other Licenses & Permits	396,736	259,172	165,430	156,382	85,179
Fines, Forfeits & Permits	6,517	1,770	3,780	--	238
Departmental Earnings <sup>b</sup>	1,925,970	1,613,452	1,324,813	1,358,157	246,609
<b>State Grants</b>					
Pensioners	--	--	--	--	78,222
Salary Adjustment	--	--	--	--	294,178
Act 155 <sup>c</sup>	3,116,321	3,116,321	3,190,821	3,190,821	2,358,350
Others	436,172	885,610	1,080,823	29,268	96,253
<b>Sub-Total State Grants</b>	<b>\$ 3,552,493</b>	<b>\$ 4,001,931</b>	<b>\$ 4,271,644</b>	<b>\$ 3,220,089</b>	<b>\$2,827,003</b>
Federal Grants	\$ 3,452,442	\$ 2,981,251	\$ 3,093,178	\$ 1,708,005	\$ 486,549
Miscellaneous	541,454	517,148	454,973	139,517	235,274
<b>Total</b>	<b>\$20,175,080</b>	<b>\$18,951,218</b>	<b>\$17,553,380</b>	<b>\$12,865,263</b>	<b>\$6,993,386</b>

- a. Excludes Loan, Bond, Revolving and certain Trust funds, Water Supply Revenues.  
b. Includes rentals, interest, garbage collection charges and other earnings.  
c. Replaced general excise tax sharing with state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the Legislature. Amended in 1973 to provide fixed grants equal to the amount granted in 1972, unless a county function is subsequently incorporated as a State function.

SOURCE: Finance Director's Annual Reports, County of Kauai, State of Hawaii.

**TABLE 28**  
**TAXES LEVIED IN HAWAII**  
**As of January 1, 1981**

KIND OF TAX, LEGAL REFERENCE, BRIEF DESCRIPTION AND REVENUE DISTRIBUTION*	REPORTS DUE & % OF TOTAL COLLECTIONS*
<p><b>PERSONAL INCOME TAX (Chapter 235)</b> - On net incomes of individuals. Rates are: first \$500, 2.25%; next \$500, 3.25%; next \$500, 4.5%; next \$500, 5%; next \$1,000, 6.5%; next \$2,000, 7.5%; next \$5,000, 8.5%; next \$4,000, 9.5%; next \$6,000, 10%; next \$10,000, 10.5%; and over \$30,000, 11%. Capital gains taxed at maximum 4.4%. Deductions generally follow federal law; including among others, state and local taxes (federal taxes are not deductible), contributions, interest paid, medical expenses, union and professional dues. Exemptions are: individuals, \$1,000 per personal exemption (double exemption for those over 65); blind, deaf, or disabled persons, \$7,000; estates, \$400; simple trusts, \$200; complex trusts, \$80; and 1st \$500 income from service as a military reservist. Military pay of residents is taxable. Joint returns with split income permitted. Taxes withheld by employers; other taxpayers must file estimated income returns and pay estimated taxes quarterly. <u>Distribution:</u> State general fund.</p> <p>Individual credits based on adjusted gross income and granted to resident taxpayers are inversely graduated from a maximum of \$48 per qualified exemption when AGI is less than \$5,000 to \$8 when AGI is from \$14,000 to \$19,999. Additional credit of \$20 per qualified exemption granted to renters with AGI of less than \$20,000. Credits (double for those 65 and over) are deducted from tax liability and refunds are granted when credits exceed liability.</p>	<p>20th day of 4th month after close of income year. Withholding returns due on or before last day of following month. Estimates of income on 20th of April, June, September and January.</p> <p style="text-align: right;"><b>25.36%</b></p>
<p><b>CORPORATE INCOME TAX (Chapter 235)</b> - On net income of corporations up to \$25,000 at 5.85%, and 6.435% over \$25,000. Capital gains rate is 3.08%. Deductions include bad debts; depreciation, business expenses, interest on loans, losses from operations (carried backward three years and forward five years), and state and local taxes (federal income taxes are not deductible). <u>Distribution:</u> State general fund.</p> <p>A credit of 4% of the selling price of glue, solvents and paints is granted if the products have been treated to deter abuse by inhalation.</p>	<p>20th day of 4th month after end of income year. Income estimates due 20th of September and January.</p> <p style="text-align: right;"><b>3.44%</b></p>
<p><b>INHERITANCE AND ESTATE TAXES (Chapter 236)</b> - On shares of net estates having situs in Hawaii. Bequests to (a) spouse, exemption \$100,000, rates graduated from 2% on first remaining \$25,000 to 7.75% plus 7% of remaining amounts over \$200,000; (b) parent, child, grandchild or adopted child, exemption \$50,000, rates graduated from 3% of first \$25,000 to 8.50% plus 8% on amounts over \$150,000; (c) all others, exemption \$5,000, rates graduated from 3% on first \$20,000 to 9.60% plus 10% on amounts over \$145,000. Estate tax incorporating the 80% credit allowed by the federal estate tax is imposed. <u>Distribution:</u> State general fund.</p>	<p>Executor or administrator to decedent's estate to file a return. Payment is due within 18 months after death.</p> <p style="text-align: right;"><b>0.35%</b></p>
<p><b>GENERAL EXCISE (Gross Income) TAX (Chapter 237)</b> - On gross income, gross receipts, or gross proceeds of all business activities at following rates: 0.5% on wholesaling, intermediary services, manufacturing, producing, canning, and blind, deaf or totally disabled persons; 0.15% on insurance solicitors; 4% on retail sales of goods, services, and other activities.<sup>c</sup> <u>Distribution:</u> State general fund.</p>	<p>Monthly by the end of the following month. Annual summary and reconciliation return by 20th day of 4th month following the tax year.</p> <p style="text-align: right;"><b>39.02%</b></p>
<p><b>USE TAX (Chapter 238)</b> - On tangible personal property imported or purchased from an unlicensed seller. Rates are 0.5% on goods imported for resale at retail; 4% on all other imports. <u>Distribution:</u> State general fund.</p>	<p>Monthly by the end of the following month.</p> <p style="text-align: right;"><b>1.58%</b></p>
<p><b>PUBLIC SERVICE COMPANIES TAX (Chapter 239)</b> - On public utility gross incomes at graduated rates based on ratio of net to gross income. Minimum rate, 5.885%; maximum, 8.2% except that land carriers are taxed at 5.35%. Utilities are exempt from general excise and property taxes. Airlines, motor carriers, common carriers by water, and contract carriers taxed at 4% of gross income and are subject to property tax but exempt from general excise tax. <u>Distribution:</u> State general fund.</p>	<p>On or before April 20th.</p> <p style="text-align: right;"><b>2.64%</b></p>
<p><b>PUBLIC UTILITY FRANCHISE TAX (Chapter 240)</b> - On gross operating income of certain public utilities (electric and gas companies) at 2.5% rate. <u>Distribution:</u> County highway funds.</p>	<p>One month after end of calendar year.</p> <p style="text-align: right;"><b>0.74%</b></p>
<p><b>BANKS AND OTHER FINANCIAL CORPORATIONS TAX (Chapter 241)</b> - On net incomes, as defined, at 11.7% on banks, building and loan associations, industrial loan companies and other financial corporations. Federal income taxes upon income from sources in the state are deductible. <u>Distribution:</u> State general fund.</p>	<p>April 20, or 20th of 4th month after fiscal year ends. Other installments due 20th of 2nd, 5th, and 8th months.</p> <p style="text-align: right;"><b>0.64%</b></p>
<p><b>FUEL TAX (Chapter 243)</b> - On distributors at 12.5¢ per gallon in Kauai County to 15.0¢ in Honolulu County for highway use (includes 8.5¢ state tax) except LPG at 2/3 of rates. Off-highway rates for diesel, LPG and aviation fuel at 1¢ per gallon. Agricultural equipment refunds on gasoline for off-highway use granted. <u>Distribution:</u> Aviation to state airport fund; small boat fuel to boating special fund; county fuel to county highway fund; and balance to state highway fund.</p>	<p>Monthly on or before end of following month.</p> <p style="text-align: right;"><b>4.16%</b></p>
<p><b>LIQUOR TAX (Chapter 244)</b> - On dealers at 20% of wholesale price. <u>Distribution:</u> State general fund.</p>	<p>Monthly on or before end of following month.</p> <p style="text-align: right;"><b>1.06%</b></p>
<p><b>TOBACCO TAX (Chapter 245)</b> - On wholesalers at 40% of wholesale price of all tobacco products. <u>Distribution:</u> State general fund.</p>	<p>Monthly on or before end of following month.</p> <p style="text-align: right;"><b>1.04%</b></p>
<p><b>PROPERTY TAX (Chapter 246)</b> - On real property, land and improvements. Assessments are at 60% of "fair market value." Maximum exemption for owner-occupied homes is \$12,000 (\$24,000 for those over 60 and \$30,000 for those over 70). Average 1981 rates per \$1,000 net assessed value are: Oahu \$15.23; Maui \$7.50; Hawaii \$17.90; and Kauai \$14.50. Average rate applicable to all classes of property. Minimum tax \$7.00. Personal property not taxed. <u>Distribution:</u> Respective county general funds.</p>	<p>Assessment notices to taxpayer by March 15. Appeals filed by April 9. Tax base and rates certified by May 1. June 20 last day to amend rates. Semi-annual payments..</p> <p style="text-align: right;"><b>15.16%</b></p>
<p><b>CONVEYANCE TAX (Chapter 247)</b> - On actual and full consideration paid for the transfer of realty, including leases and subleases, a tax of 5¢ per \$100 is imposed. Minimum tax on each transaction is \$1.00. Certain exemptions allowed. <u>Distribution:</u> State general fund.</p>	<p>Not later than 90 days after the taxable transaction.</p> <p style="text-align: right;"><b>0.18%</b></p>
<p><b>MOTOR VEHICLE WEIGHT TAX (Chapter 249)</b> - On weight as follows: Oahu, commercial vehicles, 1.5¢/lb.; passenger vehicles, .75¢/lb.; minimum \$12 annually on motor vehicles, \$1 on other vehicles. Hawaii and Maui counties, commercial 1.0¢/lb.; passenger .5¢/lb. and a \$6 minimum on motor vehicles. Kauai, commercial 2.0¢/lb.; passenger .75¢/lb. with a \$12 minimum. State tax of 0.45¢/lb. and \$2 annual minimum. <u>Distribution:</u> State tax to state highway fund, and county tax to respective county highway funds.</p>	<p>Variable by month.</p> <p style="text-align: right;"><b>1.85%</b></p>
<p><b>INSURANCE PREMIUMS TAX (Chapter 431)</b> - In lieu of general excise and net income taxes, on gross premiums as follows: life insurance, 1.918% for domestic and 3.197% for foreign firms; surplus lines brokers, 4.68%; casualty and other insurance, 2.9647% for domestic and 4.2824% for foreign firms. Cash surrender values not deductible. Ocean marine insurance 0.8775% of gross underwriting profits. <u>Distribution:</u> State general fund.</p>	<p>Monthly, quarterly, or annually, depending on prior year's liability.</p> <p style="text-align: right;"><b>1.81%</b></p>
<p><b>LICENSES, FEES AND PERMITS</b> - Various business, occupation, and nonbusiness licenses, fees and permits are imposed by either the state or county governments. <u>Distribution:</u> State and counties' general and special funds, depending on levy.</p>	<p style="text-align: right;"><b>0.95%</b></p>

a. Legal reference is to Hawaii Revised Statutes (1968), as amended.  
b. Based on fiscal 1980 State and county tax collections (see Table 13), excluding unemployment compensation.  
c. The 4% tax on retail sales of goods and certain services is deductible as "sales tax" in computing state and federal income taxes.

SOURCE: Compiled from the Hawaii Revised Statutes (1968), as amended.

**TABLE 29**  
**FEDERAL TAX COLLECTIONS IN HAWAII**  
**Selected Fiscal Years**  
**(In Thousands)**

Source	1980	1979	1978	1975	1970
Indiv. Income & Employment <sup>a</sup>	\$1,412,330	\$1,211,243	\$1,024,630	\$ 812,775	\$490,710
Corp. Income & Excess Profits	213,216	199,747	147,164	244,506	84,519
Manufacturer's Excise	1,717	1,890	1,451	280	1,395
Retailer's Excise	381	384	307	263	--
Alcohol <sup>b</sup>	190	667	3,757	3,895	4,980
Communications	4,447	4,104	5,615	6,952	4,860
Transportation of Persons	6,467	5,266	4,701	2,832	1,090
Estate	17,496	17,702	11,827	8,555	9,976
Gift	1,014	1,271	573	1,236	2,346
Tobacco <sup>b</sup>	2	1	3	1	9
Unemployment Insurance	11,079	9,997	7,861	4,684	2,340
All Other <sup>c</sup>	2,120	2,954	591	1,541	773
<b>Totals</b>	<b>\$1,670,459</b>	<b>\$1,455,226</b>	<b>\$1,208,480</b>	<b>\$1,087,520</b>	<b>\$602,998</b>

a. Includes withholding, FICA, individual income and Railroad Retirement.

b. Includes receipts from customs.

c. Includes stamp dues, club dues, initiation fees, etc.

SOURCE: Annual Report, Commissioner of Internal Revenue, U.S. Treasury.

**TABLE 30**  
**FEDERAL GRANTS TO HAWAII**  
**Grants to State General and Special Funds**  
**Selected Fiscal Years**

Purpose	1980	1979	1978	1975	1970
Highways	\$ 65,167,516	\$ 51,902,594	\$ 42,935,783	\$ 42,263,071	\$ 33,202,349
Airports	9,906,903	7,794,233	15,048,337	8,029,090	2,313,948
National Guard	260,713	292,023	38,656,767	20,870,701	15,117,093
Health & Hospitals					
Hospital Const.	--	--	--	499	897,597
Public Health	11,228,649	10,322,388	9,442,378	11,865,363	2,941,730
Hansen's Disease	1,099,792	1,348,448	1,705,632	1,491,040	1,490,982
Education					
Elem. - Secondary Act	8,340,649	8,145,027	7,580,642	4,414,320	4,017,783
Other Education	76,588,200	74,633,304	72,916,942	53,493,847	37,067,968
School Construction	--	--	--	--	2,284,745
Public Welfare					
Dependent Child	47,053,518	45,279,754	44,364,768	31,382,808	9,357,091
Aged and Others	90,285,673	68,791,159	64,194,881	23,091,973	10,799,342
Natural Resources	4,597,692	4,526,629	7,731,085	3,595,327	1,918,432
Employment Security	110,561	87,635	453,802	6,461,199	2,921,669
Unemp. Comp. Benefits	3,000	- 306,305	3,810,000	7,930,057	2,731,225
Emergency Employment	13,644,541	20,727,080	25,022,320	7,276,492	--
East-West Center	--	--	--	9,171,593	4,514,517
Economic Opportunity	570,527	116,000	421,000	2,071,881	3,580,104
Revenue Sharing	10,989,072	11,229,255	11,172,506	8,932,978	--
Miscellaneous	34,558,116	32,474,516	30,776,385	14,027,717	4,255,253
<b>TOTAL</b>	<b>\$374,405,122</b>	<b>\$337,363,741</b>	<b>\$376,233,227</b>	<b>\$256,369,957</b>	<b>\$139,411,828</b>

SOURCE: Compiled by the Tax Foundation of Hawaii from the Annual Reports of the Comptroller, Department of Accounting and General Services, State of Hawaii.

TABLE 31  
**SELECTED FEDERAL OUTLAYS IN HAWAII BY  
 AGENCY COMPARED WITH TAX BURDEN TO HAWAII**  
**Fiscal 1979<sup>a</sup>**  
**(In Thousands)**

Department or Agency	Total Program Outlays	Federal Outlays in Hawaii	Hawaii Tax Burden	
			Amount	Per \$1 Outlay
Agriculture	\$ 25,059,342	\$ 83,362	\$ 112,767	\$ 1.35
Commerce	3,643,129	15,799	16,394	1.04
Defense	108,758,012	1,371,860	489,411	0.36
Energy	11,790,246	3,815	53,056	13.91
Health, Education & Welfare	181,021,312	602,208	814,596	1.35
Housing & Urban Development	6,748,992	22,075	30,370	1.38
Interior	5,825,659	16,059	26,215	1.63
Justice	1,703,909	6,307	7,668	1.22
Labor	15,177,880	70,245	68,300	0.97
State	411,804	60	1,853	30.88
Transportation	16,631,555	109,712	74,842	0.68
Treasury	11,685,228	51,314	52,584	1.02
Action	207,449	844	934	1.11
Community Services Administration	711,629	2,692	3,202	1.19
Environmental Protection Agency	5,331,956	30,896	23,994	0.78
General Services Administration	3,305,961	3,978	14,877	3.74
Nat'l Aeronautical & Space Admin.	4,725,000	2,658	21,263	8.00
Nat'l Endowment Humanities	193,806	1,307	872	0.67
Nat'l Science Foundation	953,229	5,645	4,290	0.76
Office of Personnel Management	16,996,940	132,535	76,486	0.58
Postal Service	14,851,891	44,376	66,834	1.51
Railroad Retirement	4,463,836	1,775	20,087	11.32
Small Business Administration	2,026,436	2,555	9,119	3.57
Veteran's Administration	21,177,225	61,940	95,298	1.54
Sub-Total	\$463,402,426	\$2,644,017	\$2,085,312	\$ 0.79
Other Agencies	\$ 6,343,829	\$ 15,213	\$ 28,547	\$ 1.88
<b>Total</b>	<b>\$469,746,255</b>	<b>\$2,659,230</b>	<b>\$2,113,858</b>	<b>\$ 0.79</b>

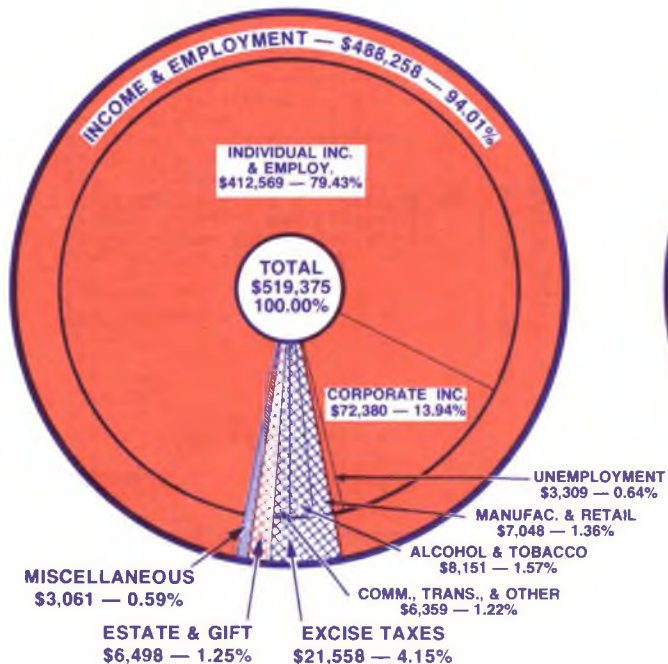
NOTE: Total may not add due to rounding.

a. Federal Fiscal Year (October 1, 1978 to September 30, 1979).

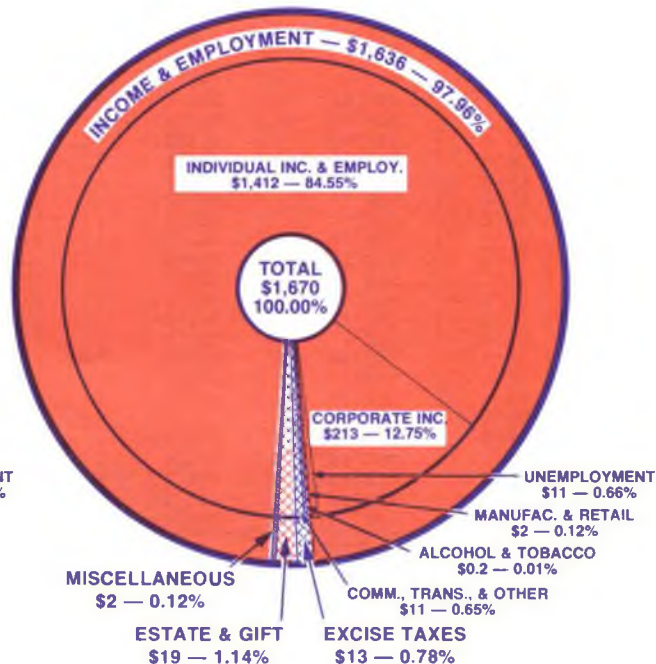
SOURCE: "Geographic Distribution of Federal Funds in Hawaii, Fiscal Year 1979," U.S. Office of the Controller, Community Services Administration.



## U.S. TOTAL



## HAWAII TOTAL



SOURCE: Tables 8 and 29.

**TABLE 32**  
**FEDERAL BUDGET RECEIPTS, EXPENDITURES, AND PUBLIC DEBT**  
**Selected Fiscal Years**  
**(Dollars in Millions)**

	1980		1979		1978		1975		1970	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
<b>BUDGET RECEIPTS<sup>a</sup></b>										
Indiv. Inc. Taxes	\$244,100	46.9	\$217,800	46.7	\$181,000	45.0	\$122,400	43.6	\$ 90,400	46.7
Corp. Inc. Taxes	64,600	12.4	65,700	14.1	60,000	14.9	40,600	14.4	32,800	16.9
Empl. Tax & Contr. <sup>b</sup>	160,700	30.9	141,600	30.4	123,400	30.7	86,400	30.7	45,300	23.4
Excise Taxes										
Federal Funds	15,200	2.9	9,800	2.1	10,100	2.5	9,400	3.3	10,400	5.3
Trust Funds	9,100	1.8	8,900	1.9	8,300	2.1	7,200	2.6	5,400	2.8
Estate & Gift Taxes	6,400	1.2	5,400	1.2	5,300	1.3	4,600	1.6	3,600	1.9
Customs Duties	7,200	1.4	7,400	1.6	6,600	1.6	3,700	1.3	2,400	1.3
Misc. Receipts	12,700	2.4	9,200	2.0	7,400	1.9	6,700	2.4	3,400	1.8
<b>TOTAL RECEIPTS</b>	<b>\$520,000</b>	<b>100.0</b>	<b>\$465,900</b>	<b>100.0</b>	<b>\$402,000</b>	<b>100.0</b>	<b>\$281,000</b>	<b>100.0</b>	<b>\$193,700</b>	<b>100.0</b>
<b>BUDGET EXPENDITURES<sup>a</sup></b>										
National Defense	\$135,900	23.4	\$117,700	23.8	\$105,200	23.3	\$ 85,600	26.2	\$ 78,600	40.0
Internatl. Affairs & Finance	10,700	1.8	6,100	1.2	5,900	1.3	6,900	2.1	4,300	2.2
Gen. Sci., Space & Technology	5,700	1.0	5,000	1.0	4,700	1.1	4,000	1.2	4,500	2.3
Agr. & Rural Dev.	4,800	0.8	6,200	1.3	7,700	1.7	1,700	0.5	5,200	2.6
Nat. Res. & Energy	20,100	3.5	19,000	3.8	16,800	3.7	9,500	2.9	4,100	2.1
Comm. & Transport.	28,900	5.0	20,100	4.1	18,700	4.2	16,000	4.9	9,100	4.6
Comm. Dev. & Hous.	10,000	1.7	9,500	1.9	11,000	2.5	3,700	1.1	2,400	1.2
Edu. & Manpower	30,800	5.3	29,700	6.0	26,500	5.9	15,900	4.9	8,600	4.4
Health	58,200	10.0	49,600	10.0	43,700	9.7	27,600	8.5	13,100	6.7
Income Security	193,100	33.3	160,200	32.4	146,200	32.4	108,600	33.3	43,100	21.9
Vet. Bene. & Serv.	21,200	3.7	19,900	4.0	19,000	4.2	16,600	5.1	8,700	4.4
Law Enforce. & Justice	4,600	0.8	4,200	0.9	3,800	0.8	2,900	0.9	1,000	0.5
Interest	64,500	11.1	52,600	10.7	44,000	9.8	30,900	9.5	18,300	9.3
Gen. Government	4,500	0.8	4,200	0.9	3,700	0.8	3,100	1.0	1,900	1.0
Gen. Rev. Sharing	8,600	1.5	8,400	1.7	9,600	2.1	7,200	2.2	500	0.2
Less: Undistrib. Intra-governmental Transactions	- 21,900	- 3.8	- 18,500	- 3.7	- 15,800	- 3.5	- 14,100	- 4.3	- 6,600	- 3.4
<b>TOTAL EXPENDITURES</b>	<b>\$579,600</b>	<b>100.0</b>	<b>\$493,700</b>	<b>100.0</b>	<b>\$450,800</b>	<b>100.0</b>	<b>\$326,100</b>	<b>100.0</b>	<b>\$196,600</b>	<b>100.0</b>
Deficit (-) or Surplus (+)	-\$ 59,600	--	-\$ 27,800	--	-\$ 48,000	--	-\$ 45,100	--	-\$ 2,800	--
Gross Federal Debt <sup>c</sup>	914,300	--	833,800	--	780,400	--	544,100	--	382,600	--

a. Includes both federal and trust funds.

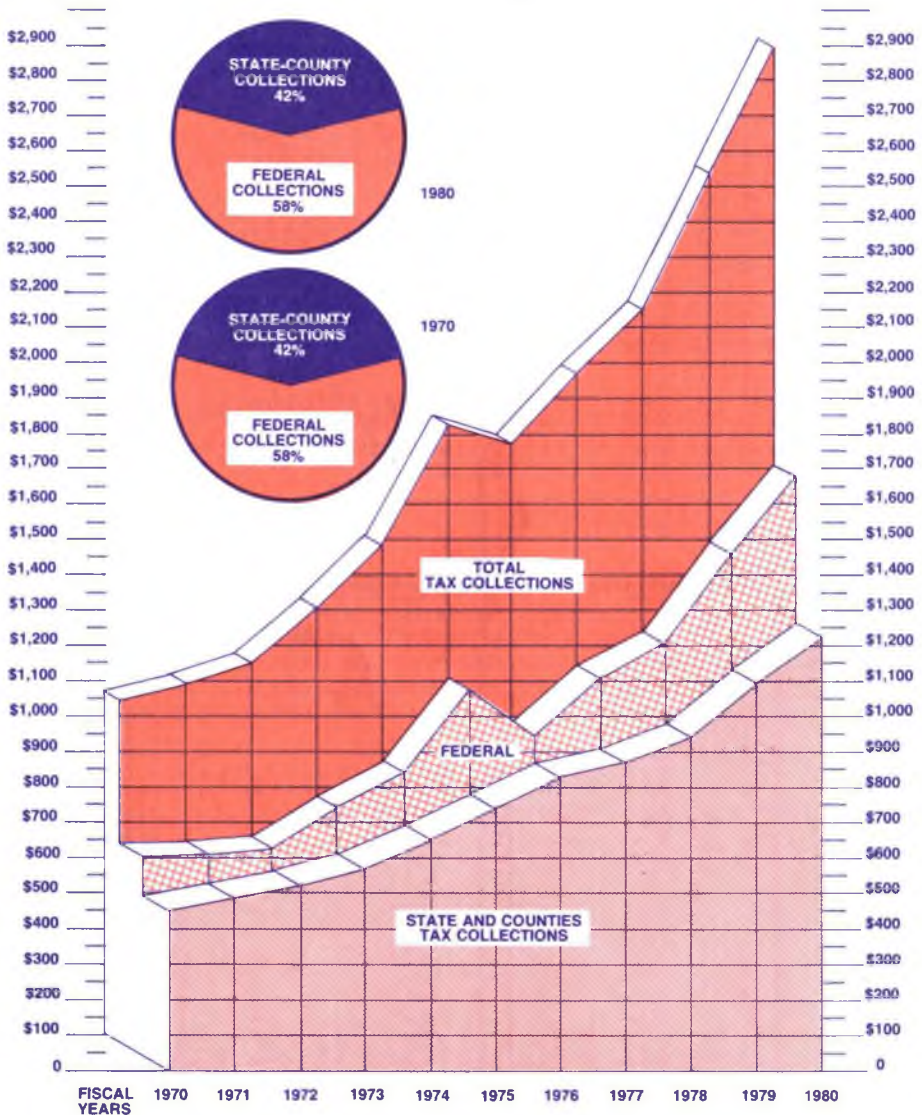
b. Includes Unemployment Insurance and other Insurance and Retirement contributions.

c. At end of fiscal year.

SOURCE: "The U.S. Budget In Brief" for 1981 and 1980; "FY 1982 Budget Revisions," U.S. Office of Management and Budget.



**CHART 8**  
**TAX COLLECTIONS IN HAWAII**  
 Total, Federal, and State-Local  
 (In Millions of Dollars)



NOTE: Excludes Unemployment Compensation tax.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the County Auditors and Directors of Finance, and State Department of Taxation, State of Hawaii; and reports of the U.S. Internal Revenue Service.

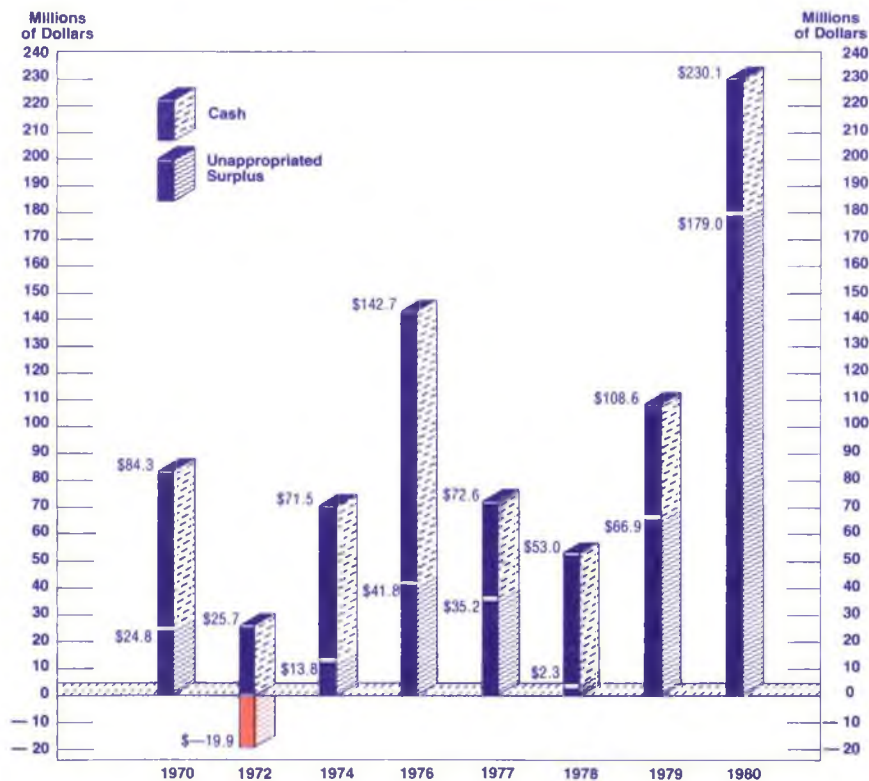
**TABLE 33**  
**HAWAII STATE GENERAL FUND FINANCES**  
**Fiscal Years Ending June 30<sup>a</sup>**  
**(In Thousands)**

Fiscal Year	Receipts	Expenditures	Excess or Deficiency	Cash Balance	Unexpended Appropriations	Unappropriated Surplus
1980	\$1,084,860	\$963,323	\$121,537	\$230,105	\$ 51,073	\$179,032
1979	942,455	886,942	55,513	108,568	41,641	66,927
1978	816,104	835,608	- 19,504	53,054	50,699	2,355
1977	737,398	785,159	47,761	72,559	37,353	35,206
1976	908,251	900,385	7,867	142,742	100,933	41,810
1975	823,749	760,326	63,423	134,875	51,409	83,467
1974	708,294	675,748	32,546	71,452	57,634	13,818
1973	608,353	595,114	13,239	38,806	47,645	- 8,739
1972	546,481	579,549	- 33,068	25,668	45,556	- 19,888
1971	511,080	536,637	25,556	58,736	48,785	9,951
1970	463,748	452,777	10,971	84,292	59,489	24,803

a. 1977 reflects a decrease due to a reclassification of funds; Unexpended Appropriations reduced by \$22,242. Prior to 1977, federal funds earmarked for specific purposes were included.

SOURCE: Annual Reports of the Comptroller, Department of Accounting and General Services, State of Hawaii.

**CHART 9**  
**GENERAL FUND FINANCIAL POSITION**  
**State of Hawaii**



SOURCE: Table 33

## HOW GOVERNMENT SPENDS ITS MONEY

*During fiscal 1979, state and local governments spent \$1,884 for every man, woman, and child in Hawaii. This placed the 50th State fifth highest in the nation in public expenditures following Alaska, the District of Columbia, Wyoming, and New York.*

*At the state level, more than half of the operating expenditures during fiscal 1980 were allocated for: education (28%), welfare (14%), and debt service (8%). At the county level, police and fire protection, as well as other public safety activities, accounted for the lion's share of expenditures for Honolulu (24%), Hawaii (33%) and Kauai (24%), while general government administration accounted for the largest share of Maui's (23%).*

*The cost of operating Hawaii's public schools climbed by nearly 10% during 1980, while the average enrollment continued to decline, dropping by 1.4% in 1980. By far, the largest portion of public school expenditures was spent on instructional services which accounted for 47% of the funds expended for public schools in 1980. Salaries paid classroom teachers in Hawaii ranked second highest in the nation with an average salary for all teachers pegged at \$19,920.*

*The operating costs of state and local government in Hawaii reached \$2.2 billion during 1980. Operating expenditures made by state government accounted for nearly 82% of all public expenditures, reflecting Hawaii's highly centralized form of government.*

*Of the total expenditures made by the four counties, Honolulu was responsible for 76% of these expenditures with \$311 million being spent during 1980. By comparison, Hawaii County accounted for 11% of all county expenditures, Maui for 8%, and Kauai for 5%.*

*While state and local tax collections grew by 11% during 1980, total state and local expenditures grew by nearly 22%. This was due in large part to the substantial amount of federal funds being received and spent by state and local government in Hawaii.*

*With the implementation of the constitutionally mandated spending ceiling, expenditures at the state level should begin to slow; however, there is a growing indication that some type of similar guideline will be needed at the county level.*

**TABLE 34**  
**PER CAPITA DIRECT GENERAL EXPENDITURES**  
**State and Local Government — Fiscal 1979<sup>a</sup>**

State	Rank	Total	Public Educ. <sup>b</sup>	Higher Educ.	Hwys.	Health Welfare <sup>c</sup>	Police Fire	Con-trol <sup>d</sup>	Int. on Debt	All Other <sup>e</sup>
HAWAII	5	\$1,884	\$ 353	\$204	\$134	\$418	\$ 86	\$ 97	\$123	\$ 469
U.S. Av.	—	1,481	413	137	129	352	79	63	59	250
Ala.	45	1,220	346	152	133	292	54	42	42	159
Alaska	1	4,577	1,159	263	441	475	177	328	454	1,280
Ariz.	21	1,511	455	211	154	205	100	75	37	274
Ark.	51	1,109	321	107	146	266	42	42	25	159
Calif.	11	1,651	423	158	78	448	104	79	34	326
Colo.	23	1,498	444	207	137	304	80	76	37	214
Conn.	29	1,410	426	83	99	327	86	58	82	249
Del.	16	1,586	433	221	127	274	69	88	93	279
Fla.	39	1,291	436	109	111	272	94	64	46	250
Ga.	37	1,310	350	120	139	348	60	49	37	207
Idaho	40	1,282	358	134	172	241	57	64	24	232
Ill.	25	1,439	417	115	127	352	95	60	56	217
Ind.	50	1,122	359	140	112	253	51	43	29	134
Iowa	24	1,478	436	189	227	313	50	62	26	177
Kans.	30	1,399	384	183	191	287	55	62	45	193
Ky.	35	1,340	347	144	231	260	52	39	75	191
La.	32	1,366	358	129	148	304	66	57	64	240
Me.	36	1,318	368	99	178	293	57	54	58	212
Md.	9	1,674	470	154	132	322	89	68	73	365
Mass.	8	1,678	487	72	99	449	112	64	73	321
Mich.	10	1,671	473	168	115	465	92	73	53	233
Minn.	12	1,651	446	152	190	410	59	71	71	251
Miss.	42	1,246	328	152	159	314	44	70	38	171
Mo.	49	1,129	331	99	135	264	67	43	28	162
Mont.	15	1,596	490	133	249	263	57	89	42	273
Neb.	28	1,412	405	173	200	274	54	59	33	215
Nev.	6	1,765	403	131	217	346	138	124	60	346
N. H.	46	1,215	332	115	180	240	66	51	63	169
N. J.	18	1,574	486	92	98	343	92	66	74	325
N. M.	19	1,571	463	204	206	271	69	85	53	219
N. Y.	4	1,975	496	112	114	536	111	83	143	380
N. C.	43	1,246	359	160	119	289	55	44	25	196
N. D.	20	1,571	409	180	271	223	45	58	32	353
Ohio	38	1,294	387	122	102	329	66	51	44	192
Okla.	41	1,253	350	154	138	293	55	50	39	175
Ore.	7	1,734	488	182	148	332	89	100	98	297
Pa.	33	1,355	412	69	89	360	63	52	81	229
R. I.	17	1,584	414	132	80	443	91	65	78	280
S. C.	47	1,200	361	158	88	299	47	45	27	176
S. D.	26	1,434	383	180	243	214	48	78	43	245
Tenn.	48	1,173	317	114	136	275	58	46	47	181
Texas	44	1,242	376	147	131	263	61	46	49	169
Utah	27	1,425	471	221	141	250	64	59	33	186
Vt.	22	1,510	415	200	180	285	50	70	67	244
Va.	34	1,354	368	145	177	288	61	54	44	217
Wash.	13	1,637	484	198	181	280	78	72	50	295
W. Va.	31	1,396	392	136	264	229	38	50	65	221
Wisc.	14	1,616	448	194	162	405	76	71	49	212
Wyo.	3	1,981	564	210	333	288	76	99	85	326
D. C.	2	2,731	455	108	100	774	331	121	168	675

a. Includes capital outlay. Detail may not add to total due to rounding.

b. Includes libraries.

c. Includes vendor payments under welfare programs, institutional care of the needy, administration of welfare activities; and health, hospital, veterans services, sewerage, and other sanitation expenditures.

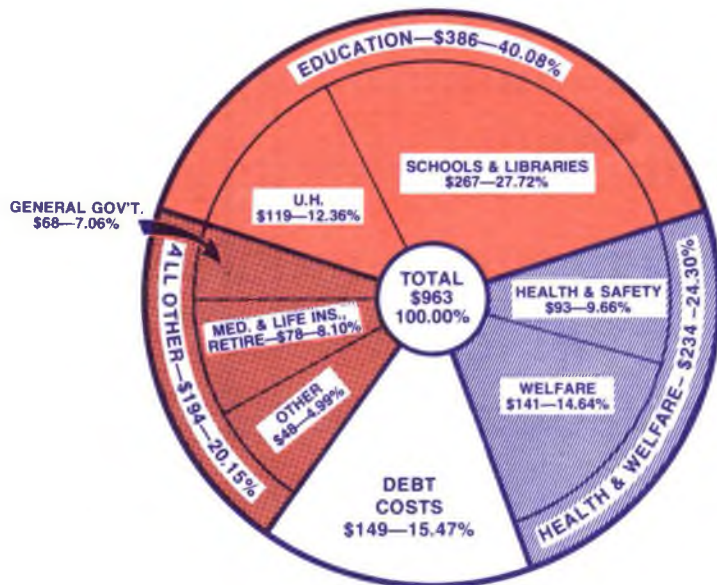
d. Includes financial administration.

e. Includes airports, corrections, housing and urban renewal, natural resources and parks, public buildings, water transport, air transportation, unemployment compensation, and all other unallocable.

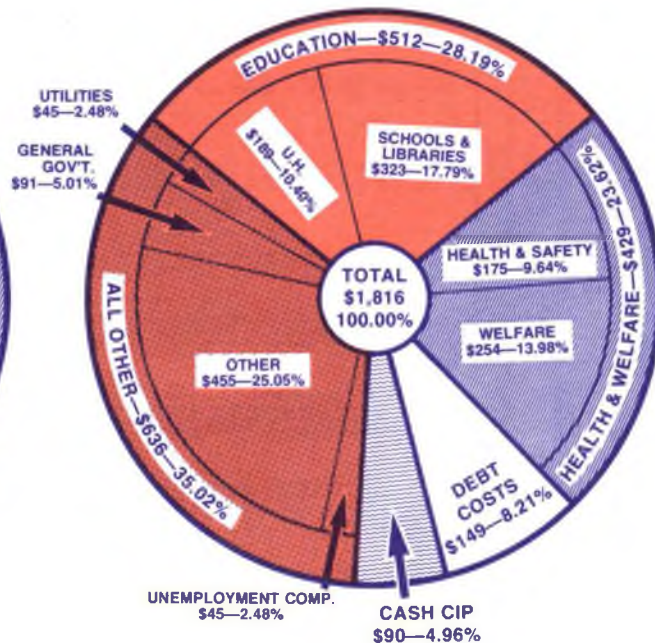
SOURCE: "Governmental Finances in 1978-1979," Series GF 79, No. 5, U.S. Department of Commerce, Washington, D.C., October 1980.

CHART 10  
**HOW STATE GOVERNMENT DOLLARS ARE SPENT**  
 Operating Expenditures — By Functions  
 State of Hawaii — Fiscal 1980  
 (Dollars in Millions)

STATE GENERAL FUND



STATE GENERAL AND SPECIAL FUNDS



NOTE: See Table 35 for further detail.

SOURCE: Compiled by the Tax Foundation of Hawaii from the 1980 Annual Report of the Comptroller, State of Hawaii.

TABLE 35  
**STATE OPERATING EXPENDITURES**  
**State of Hawaii — Selected Fiscal Years<sup>a</sup>**

Functions	1980	1979	1977	1975	1970
General Government - Control	\$ 27,953,143	\$ 27,608,676	\$ 24,173,802	\$ 15,382,993	\$ 10,325,822
- Staff	62,878,777	63,307,765	68,322,332	37,774,335	20,512,194
Public Safety - Police & Fire	1,957,211	2,690,607	2,722,793	246,503	120,659
- Other Protection	46,448,275	43,199,581	79,584,180	41,283,214	24,689,709
Highways	32,456,523	42,682,202	29,056,683	19,279,200	11,889,788
Natural Resources	20,623,365	15,863,975	22,412,856	13,867,109	14,588,591
Health & Sanitation	39,585,829	30,955,958	29,992,192	19,798,253	8,568,303
Hospitals & Institutions	86,523,706	78,755,102	73,159,352	48,937,503	27,018,718
Public Welfare	253,411,383	243,717,212	241,795,092	133,529,085	48,795,697
Education - Higher	189,123,290	173,868,613	164,851,274	126,528,456	76,550,438
- Public Schools	305,617,928	282,119,762	254,978,555	198,978,085	134,533,591
- Libraries & Other	17,324,127	15,508,124	29,916,842	8,621,480	6,779,398
Recreation	11,034,299	8,462,116	7,777,310	4,294,353	1,345,632
Utilities & Other Enterprises	45,484,590	51,608,597	37,798,493	45,379,442	18,642,460
Debt Service <sup>b</sup>	148,847,007	139,265,945	118,263,916	72,259,645	28,158,347
Retirement & Pension	64,447,040	62,261,333	66,604,145	43,760,705	23,580,986
Employees' Health & Hosp. Ins.	13,651,051	13,487,102	12,024,644	8,972,228	4,870,208
Salary Adjustments <sup>c</sup>	--	--	--	--	4,853,674
Unemployment Compensation	44,781,433	44,053,260	66,824,352	55,610,802	17,376,995
Grants-in-Aid to Counties	18,222,945	20,650,138	22,327,163	19,447,551	13,606,944
Urban Redevelop. & Housing	280,508,856	38,668,851	39,497,326	74,182,915	2,861,198
Miscellaneous	14,636,699	13,353,934	7,760,893	13,204,735	5,112,899
Cash Capital Improvements <sup>d</sup>	90,337,802	71,146,027	59,756,464	70,229,743	65,431,295
<b>Total</b>	<b>\$1,815,855,280</b>	<b>\$1,483,234,880</b>	<b>\$1,459,600,657</b>	<b>\$1,071,523,335</b>	<b>\$570,213,539</b>

NOTE: Due to reclassification of funds, 1980, 1979 and 1980 not exactly comparable to prior years.

a. Includes general and special fund expenditures; Unemployment Trust Fund treated as special fund. Interfund transfers eliminated to avoid duplication.

b. Debt service on revenue bonds reimbursable from highway funds included in Highways; from airport and harbor funds under Utilities; from Sand Island receipts, Land Revolving, and Veterans' Home Loan funds under Miscellaneous.

c. Amount not allocated by function.

d. Special funds account for \$43,370,082 of the 1970 total, \$58,899,783 in 1975, \$59,620,212 in 1978, \$71,111,203 in 1979 and \$90,274,894 in 1980.

SOURCE: Compiled by the Tax Foundation of Hawaii from the Annual Reports of the Comptroller, Department of Accounting and General Services, State of Hawaii.

**TABLE 36**  
**OPERATING EXPENDITURES<sup>a</sup> — CITY AND COUNTY OF HONOLULU**  
**Selected Fiscal Years**

Object of Expenditure	1980	1979	1978	1975	1970
General Government					
Control	\$ 4,237,048	\$ 3,828,404	\$ 3,582,182	\$ 2,493,502	\$ 987,540
Staff	22,545,557	25,061,970	22,097,094	13,653,055	11,341,885
Public Safety					
Police & Fire	60,041,093	56,952,413	54,505,033	40,985,515	22,577,564
Other Protection	8,551,547	8,583,061	7,955,499	7,374,791	5,500,670
Highways	12,981,584	13,389,134	11,664,431	10,045,823	7,466,637
Health & Sanitation	24,770,142	21,914,397	23,669,511	14,715,257	8,781,625
Public Schools	—	—	—	—	50,752
Recreation	20,254,533	19,794,408	19,138,563	14,988,456	7,910,540
Interest	11,148,449	11,827,975	10,585,068	7,988,806	5,900,212
Bond Redemption	17,061,000	15,451,075	14,893,327	14,356,903	10,522,584
Pension & Retirement	22,148,188	18,456,222	17,664,500	10,597,560	5,634,548
Econ. & Urban Dev. <sup>b</sup>	28,968,158	39,953,857	32,110,023	19,450,835	4,621,131
Mass Transit <sup>c</sup>	23,428,675	24,621,388	23,355,533	7,569,490	630,154
Miscellaneous	14,939,375	13,309,968	12,581,831	7,813,499	1,877,366
Cash Capital Improve.	40,729,480	20,141,051	51,162,277	23,784,685	12,089,646
<b>Total</b>	<b>\$311,804,830</b>	<b>\$293,185,323</b>	<b>\$304,964,872</b>	<b>\$195,818,178</b>	<b>\$105,892,855</b>

- a. All funds expended by the county with the exception of certain bond, revolving, loan, and enterprise funds. Excludes urban redevelopment land purchases.  
b. Includes expenditures from federal employment (CEA) and redevelopment grants.  
c. Includes transfers to bus transportation fund not reported as part of operating expenditures.

SOURCE: Finance Director's Annual Reports, C & C of Honolulu, State of Hawaii.

**TABLE 37**  
**OPERATING EXPENDITURES<sup>a</sup> — COUNTY OF MAUI**  
**Selected Fiscal Years**

Object of Expenditure	1980	1979	1978	1975	1970
General Government					
Control	\$ 616,627	\$ 523,153	\$ 549,051	\$ 367,447	\$ 218,524
Staff	6,834,300	6,073,384	6,519,607	2,519,519	1,125,143
Public Safety					
Police & Fire	6,400,357	6,351,532	5,981,759	4,610,541	2,327,863
Other Protection	938,870	4,111,287	778,215	582,417	187,233
Highways	2,883,693	3,008,373	2,744,132	1,956,609	1,719,090
Health & Sanitation	2,360,139	1,706,063	1,016,887	494,531	431,043
Hospitals & Institutions	132,682	39,229	2,359	778	190
Public Welfare	1,779,071	3,534,778	3,273,517	210,242	36,259
Public Schools	160,714	166,040	150,678	99,904	74,839
Recreation	2,255,229	2,214,836	1,957,218	1,300,426	939,932
Interest	768,120	828,819	891,637	1,046,640	364,673
Bond Redemption	1,242,000	1,252,815	1,308,605	628,941	619,529
Pension & Retirement	2,230,053	1,954,952	2,681,597	1,667,893	1,042,551
Salary Adjustment	—	—	—	2,387	—
Miscellaneous	1,423,697	1,737,091	1,541,959	984,967	334,853
Cash Capital Improvements	2,107,051	3,436,173	8,098,263	5,535,345	390,051
<b>Total</b>	<b>\$32,132,603</b>	<b>\$36,938,526</b>	<b>\$37,495,485</b>	<b>\$22,008,588</b>	<b>\$9,811,773</b>

- a. All funds expended by county with the exception of certain revolving and bond fund expenditures, loan repayments and Act 97, SLH 1965 expenditures. Interfund transfers eliminated to avoid duplication.

SOURCE: Finance Director's Annual Financial Reports, County of Maui, State of Hawaii.



**TABLE 38**  
**OPERATING EXPENDITURES<sup>a</sup> — COUNTY OF HAWAII**  
**Selected Fiscal Years**

Object of Expenditure	1980	1979	1978	1975	1970
General Government					
Control	\$ 1,588,094	\$ 1,941,939	\$ 2,715,799	\$ 900,601	\$ 640,590
Staff	5,511,089	5,186,899	4,525,057	3,148,760	2,107,838
Public Safety					
Police & Fire	11,152,259	9,775,655	9,264,318	7,185,638	3,540,940
Other Protection	3,214,292	2,168,856	2,115,345	1,624,135	441,930
Highways	4,388,209	3,177,249	2,934,143	2,704,224	1,384,971
Health & Sanitation	1,818,096	1,544,160	1,402,714	788,181	377,587
Public Welfare	1,023,032	944,492	1,012,516	303,000	55,024
Public Schools	222,736	234,427	230,976	233,652	144,865
Recreation	3,394,051	3,253,146	3,207,447	2,373,459	1,247,019
Interest	2,548,075	1,715,560	3,245,713	1,600,638	279,244
Bond Redemption	1,721,263	1,455,109	2,905,404	1,795,809	799,130
Pension & Retirement	5,199,166	4,777,652	4,552,482	2,556,684	1,304,496
Mass Transit	665,404	600,926	556,370	239,678	—
Miscellaneous	918,036	913,624	667,600	487,514	360,545
Cash Cap. Improve.	842,346	1,531,540	4,633,433	3,581,085	1,285,291
<b>Total</b>	<b>\$44,206,148</b>	<b>\$39,221,234</b>	<b>\$43,970,317</b>	<b>\$29,523,057</b>	<b>\$13,969,469</b>

a. All funds expended by county with the exception of certain revolving and bond fund expenditures, loan repayments, Act 97, SLH 1965 fund and Hilo Hospital special fund. Interfund transfers eliminated to avoid duplication.

SOURCE: Finance Director's Annual Reports, County of Hawaii, State of Hawaii.

**TABLE 39**  
**OPERATING EXPENDITURES<sup>a</sup> — COUNTY OF KAUAI**  
**Selected Fiscal Years**

Object of Expenditure	1980	1979	1978	1975	1970
General Government					
Control	\$ 689,961	\$ 618,146	\$ 599,892	\$ 482,003	\$ 198,354
Staff	3,655,744	3,518,402	3,841,923	2,091,801	860,968
Public Safety					
Police & Fire	4,566,792	4,163,146	3,621,068	3,044,834	1,702,633
Other Protection	422,270	383,119	354,675	294,610	179,651
Highways	1,402,439	1,346,865	1,279,512	950,074	1,364,131
Health & Sanitation	668,558	545,822	505,424	282,156	208,238
Public Welfare	1,220,263	573,047	288,053	88,167	—
Public Schools	119,465	117,483	119,288	112,024	41,492
Recreation	1,430,573	1,477,084	1,394,169	831,581	392,507
Interest	803,954	841,959	1,018,080	721,794	95,814
Bond Redemption	1,065,000	819,000	839,345	639,082	262,461
Pension & Retirement	1,909,008	1,663,208	1,549,983	817,562	692,438
Salary Adjustment <sup>b</sup>	9,344	7,997	6,309	40,476	2,261
Cash Capital Improvement	379,093	227,197	662,281	593,024	667,824
Miscellaneous	2,196,619	1,768,972	1,771,108	1,335,005	267,029
<b>Total</b>	<b>\$20,538,083</b>	<b>\$18,071,447</b>	<b>\$17,851,111</b>	<b>\$12,324,193</b>	<b>\$6,935,801</b>

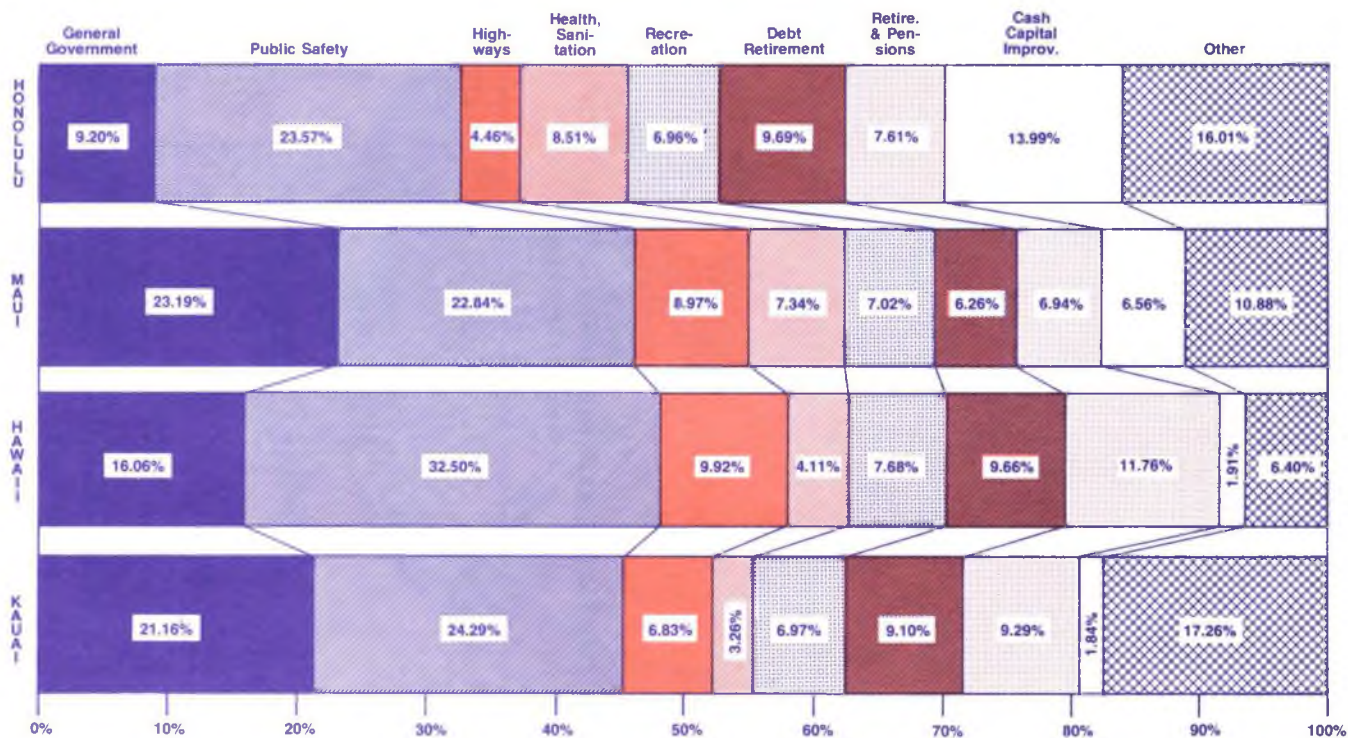
a. All funds expended by county with the exception of certain revolving and bond fund expenditures, loan repayments and Act 97, SLH 1965 expenditures. Interfund transfers eliminated to avoid duplication.

b. Amount not allocated by function.

SOURCE: Finance Director's Annual Reports, County of Kauai, State of Hawaii.



CHART 11  
**OBJECTS OF COUNTY GOVERNMENT EXPENDITURES**  
 Percentage Distribution — By Counties  
 For Fiscal Year 1980



SOURCE: Tables 36-39 inclusive.

**TABLE 40**  
**PUBLIC EMPLOYMENT**  
**State and Local Government Full-Time Equivalent Employees**  
**Per 10,000 Population, by Function: October 1979**

State	Rank	Total	Public Educ. <sup>a</sup>	Higher Educ.	Hwys.	Hlth. Hosp.	Police Fire	Parks Rec. <sup>b</sup>	Water	Con- trol <sup>c</sup>	All Other <sup>d</sup>
<b>HAWAII</b>	21	520	159	61	21	54	42	37	10	46	91
U.S. Av.	--	497	188	52	25	58	38	16	5	31	85
Ala.	24	509	176	56	32	82	32	16	6	25	85
Alaska	1	775	253	71	45	34	38	61	3	78	192
Ariz.	12	549	209	79	24	40	40	21	6	37	94
Ark.	42	476	188	48	37	61	27	16	6	28	66
Calif.	38	488	167	57	15	53	40	20	7	35	95
Colo.	15	528	203	72	27	55	38	20	9	34	71
Conn.	49	439	198	33	21	40	39	10	3	25	69
Del.	20	520	180	66	28	47	33	12	3	42	109
Fla.	28	498	178	43	20	68	41	22	7	32	88
Ga.	6	583	211	48	29	120	37	16	7	27	88
Idaho	36	493	192	59	30	48	29	23	4	39	68
Ill.	48	451	176	49	18	39	43	14	5	29	78
Ind.	45	465	188	60	22	54	30	11	4	26	69
Iowa	31	497	202	68	33	54	26	16	5	30	64
Kans.	14	534	204	76	37	57	33	17	7	37	67
Ky.	47	454	175	50	31	46	28	18	5	25	77
La.	11	552	208	44	34	84	35	21	7	30	90
Me.	34	494	210	64	43	28	31	20	5	29	64
Md.	8	565	206	67	24	59	51	18	5	31	102
Mass.	29	498	206	27	22	58	54	11	5	34	82
Mich.	39	487	191	61	17	54	45	13	5	31	69
Minn.	35	494	200	57	29	57	24	17	5	31	75
Miss.	16	528	191	68	38	84	29	19	5	23	72
Mo.	43	469	187	41	25	69	38	15	5	25	64
Mont.	9	563	219	62	45	40	31	30	4	50	81
Neb.	5	585	204	82	35	55	29	24	6	34	118
Nev.	7	576	194	50	29	69	58	27	2	57	90
N. H.	46	456	177	48	38	34	36	11	5	23	86
N. J.	32	497	204	34	26	47	50	12	4	37	84
N. M.	4	595	223	82	33	51	37	24	4	46	95
N. Y.	13	539	167	32	26	85	45	14	3	34	134
N. C.	19	521	207	63	28	66	31	17	5	23	82
N. D.	27	500	195	75	37	34	23	26	5	36	69
Ohio	50	437	176	44	20	46	32	11	6	29	73
Okla.	17	527	201	65	29	62	35	15	9	27	85
Ore.	18	527	198	69	28	44	36	21	6	37	88
Pa.	51	403	162	23	25	34	31	10	4	30	85
R. I.	40	486	166	46	23	61	49	12	5	31	92
S. C.	10	553	214	72	24	86	29	14	5	27	83
S. D.	33	497	210	58	41	34	27	22	5	39	61
Tenn.	26	502	169	43	29	74	41	18	8	24	97
Texas	30	498	217	58	22	56	33	15	8	27	62
Utah	41	482	190	88	23	32	31	16	6	30	65
Vt.	37	492	206	66	38	32	26	20	3	34	66
Va.	22	518	217	62	30	52	32	16	5	25	80
Wash.	25	504	179	68	27	41	32	22	5	34	96
W.Va.	23	516	213	53	47	65	23	15	4	28	68
Wisc.	44	469	172	76	25	47	33	15	4	30	66
Wyo.	3	619	228	75	50	80	38	27	9	49	64
D. C.	2	748	184	27	17	96	95	19	8	43	261

NOTE: Due to rounding, detail may not add to total.

a. Includes local libraries.

b. Includes natural resources.

c. Includes financial, administration and general control.

d. Includes employees in special schools, welfare, employment security administration, correction, sewerage and other sanitation, public service enterprise, state liquor stores, and all other general government functions.

SOURCE: "Public Employment in 1979," U.S. Department of Commerce, Bureau of the Census, Series GE 79, No. 1, June 1980.

**TABLE 41**  
**AVERAGE MONTHLY EARNINGS OF PUBLIC EMPLOYEES**  
**State and Local Government Full-Time Equivalent Employees<sup>a</sup>**  
**October 1979: By Function**

State	Rank	State Av.	Public Educ. <sup>b</sup>	Higher Educ. <sup>c</sup>	Hwys.	Hlth. Hosp.	Police Fire	Parks Rec. <sup>d</sup>	Water	Con- trol <sup>e</sup>	All Other <sup>f</sup>
HAWAII	19	\$1,242	\$1,313	\$1,520	\$1,178	\$1,042	\$1,405	\$1,058	\$1,216	\$1,164	\$1,109
U.S. Av.	--	1,220	1,234	1,415	1,129	1,034	1,387	1,127	1,166	1,172	1,188
Ala.	43	1,000	946	1,392	888	862	1,107	991	947	1,028	988
Alaska	1	1,899	1,989	1,967	1,714	1,729	2,419	1,755	2,449	1,851	1,782
Ariz.	8	1,301	1,265	1,509	1,234	1,059	1,496	1,232	1,212	1,233	1,295
Ark.	50	925	910	1,250	888	785	921	1,004	819	848	898
Calif.	3	1,520	1,547	1,686	1,520	1,240	1,812	1,382	1,551	1,316	1,513
Colo.	15	1,265	1,196	1,490	1,292	1,154	1,399	1,247	1,277	1,192	1,276
Conn.	20	1,231	1,254	1,379	1,123	1,076	1,370	1,073	1,340	1,166	1,181
Del.	21	1,190	1,266	1,421	1,183	928	1,359	1,039	1,278	1,097	1,049
Fla.	28	1,118	1,104	1,444	1,010	968	1,302	1,004	1,040	1,175	1,055
Ga.	49	940	899	1,208	905	863	1,064	960	874	1,063	917
Idaho	32	1,074	1,008	1,192	1,129	986	1,137	1,221	953	1,044	1,139
Ill.	7	1,343	1,392	1,451	1,349	1,144	1,495	1,224	1,406	1,097	1,287
Ind.	29	1,084	1,137	1,301	911	938	1,134	879	960	895	1,012
Iowa	24	1,170	1,137	1,476	1,213	993	1,226	1,043	1,202	1,111	1,114
Kans.	36	1,050	1,015	1,310	974	931	1,079	1,064	1,022	952	1,043
Ky.	40	1,029	1,048	1,219	949	824	1,093	847	957	1,011	1,046
La.	47	985	1,013	1,237	998	906	908	938	710	975	896
Me.	45	995	968	1,074	1,034	1,012	1,029	1,010	1,075	875	999
Md.	17	1,246	1,366	1,238	1,128	1,062	1,188	1,122	1,284	1,292	1,179
Mass.	18	1,245	1,307	1,369	1,109	979	1,439	971	1,121	1,175	1,222
Mich.	4	1,478	1,499	1,572	1,428	1,291	1,552	1,396	1,697	1,355	1,506
Minn.	9	1,298	1,239	1,557	1,390	1,074	1,548	1,290	1,365	1,293	1,314
Miss.	51	867	856	1,066	748	768	965	919	794	915	820
Mo.	37	1,048	1,001	1,340	1,037	941	1,202	1,068	968	965	1,062
Mont.	27	1,126	1,136	1,310	1,231	976	1,163	1,102	1,148	1,018	1,035
Neb.	34	1,057	1,039	1,080	998	822	1,270	1,057	1,136	1,015	1,155
Nev.	13	1,280	1,186	1,489	1,339	1,153	1,461	1,186	1,209	1,276	1,361
N. H.	35	1,051	1,014	1,161	1,468	916	1,097	1,120	1,110	1,018	918
N. J.	11	1,290	1,418	1,493	1,182	1,066	1,376	1,115	1,066	1,167	1,092
N. M.	33	1,070	1,067	1,200	1,060	922	1,145	1,115	856	1,068	1,017
N. Y.	6	1,356	1,596	1,463	1,116	1,123	1,541	1,113	1,045	1,354	1,196
N. C.	39	1,032	1,005	1,286	927	967	1,072	973	925	1,140	969
N. D.	23	1,179	1,242	1,353	1,132	943	1,209	1,175	1,092	984	1,054
Ohio	22	1,188	1,205	1,363	1,149	1,056	1,294	1,072	1,193	1,101	1,118
Okla.	46	990	980	1,222	883	853	1,103	889	926	1,002	951
Ore.	10	1,294	1,226	1,468	1,324	1,116	1,525	1,291	1,317	1,271	1,304
Pa.	16	1,255	1,302	1,519	1,135	1,143	1,439	1,133	1,212	1,125	1,168
R. I.	12	1,284	1,446	1,258	1,047	1,190	1,363	1,073	1,000	1,144	1,176
S. C.	48	977	906	1,325	767	943	1,000	965	794	984	954
S. D.	42	1,009	935	1,256	1,054	842	1,070	1,093	1,006	937	1,081
Tenn.	44	1,000	1,045	1,214	818	857	1,079	832	937	1,057	979
Texas	30	1,083	1,039	1,309	1,114	923	1,272	1,002	1,005	1,104	1,075
Utah	25	1,159	1,080	1,182	1,343	1,002	1,285	1,213	1,194	1,232	1,258
Vt.	38	1,039	976	1,153	1,015	965	1,129	1,248	1,056	1,025	1,078
Va.	31	1,083	1,022	1,449	984	973	1,193	1,017	1,041	1,114	1,034
Wash.	5	1,424	1,363	1,642	1,561	1,146	1,565	1,363	1,390	1,333	1,465
W. Va.	41	1,011	1,082	1,276	874	829	1,040	1,016	929	904	890
Wisc.	14	1,278	1,285	1,469	1,244	1,093	1,370	1,149	1,256	1,231	1,216
Wyo.	26	1,133	1,012	1,503	1,281	970	1,227	1,224	1,101	1,105	1,145
D. C.	2	1,740	1,547	1,887	1,683	1,641	2,089	1,328	1,537	1,813	1,798

a. Computed by the Tax Foundation of Hawaii from October 1979 payroll data.

b. Includes instructional and other local school staff and local library personnel.

c. Includes instructional and other personnel.

d. Includes natural resources.

e. Includes financial administration and other general control.

f. Includes special schools, welfare, employment security administration, correction, sewerage and other sanitation, other general government functions, and public service enterprises other than water.

SOURCE: "Public Employment in 1979," U.S. Department of Commerce, Bureau of Census, Series GF 79, No. 1, June 1980.

**TABLE 42**  
**EMPLOYEES' RETIREMENT SYSTEM**  
**Receipts, Expenditures, and Reserves**  
**State of Hawaii — Selected Fiscal Years**  
**(In Thousands)**

	1980	1979	1978	1975	1970
<u>SOURCE OF RECEIPTS</u>					
Retirement System Contributions					
State	\$ 53,834	\$ 52,153	\$ 43,150	\$ 33,452	\$ 16,953
Counties	24,588	20,738	20,074	10,380	5,792
Employees	59,869	56,475	54,617	40,172	21,807
Social Security Contributions <sup>a</sup>					
State and Counties	36,923	33,498	30,775	21,518	10,344
Employees	36,923	33,498	30,775	21,517	10,344
Administration	905	823	782	564	337
Earnings from Investments	111,384	82,952	58,510	50,132	14,795
<b>TOTAL</b>	<b>\$ 324,426</b>	<b>\$ 280,137</b>	<b>\$238,683</b>	<b>\$177,735</b>	<b>\$ 80,372</b>
<u>OBJECT OF EXPENDITURES</u>					
Administration	\$ 905	\$ 823	\$ 775	\$ 564	\$ 337
Benefits	67,607	61,292	62,433	37,288	19,886
Refunds and Withdrawals	18,774	16,257	13,038	9,367	2,738
Social Security	73,923	66,996	61,550	43,035	20,687
<b>TOTAL</b>	<b>\$ 161,209</b>	<b>\$ 145,368</b>	<b>\$137,796</b>	<b>\$ 90,254</b>	<b>\$ 43,648</b>
<u>CASH AND INVESTMENT AS OF JUNE 30</u>					
Cash	\$ 2,156	\$ 3,188	\$ 6,671	\$ 3,603	\$ 4,282
Certificates of Deposit	199,785	210,931	215,394	77,125	24,109
Investments					
Bonds	526,816	389,327	245,820	180,840	116,412
Stocks	158,930	170,807	201,346	187,164	137,308
Mortgages	371,952	331,280	311,305	215,465	83,885
<b>TOTAL</b>	<b>\$1,259,639</b>	<b>\$1,105,533</b>	<b>\$980,536</b>	<b>\$664,197</b>	<b>\$365,996</b>
<b>MEMBERS IN SYSTEM</b>	<b>51.7</b>	<b>48.0</b>	<b>47.3</b>	<b>44.4</b>	<b>38.9</b>
<b>Earnings as % of Investments<sup>b</sup></b>	<b>10.5</b>	<b>9.4</b>	<b>7.7</b>	<b>8.6</b>	<b>4.4</b>

NOTE: 1978, 1979 data and 1980 preliminary data prepared by Employee's Retirement System. Footnotes not applicable.

a. Calculated by dividing Social Security disbursements in half.

b. "Earnings from Investments" divided by total "investments."

SOURCE: "State Government Finances in 1975," GF 75, No. 3, August 1975; "Finances of Employee Retirement Systems of State and Local Governments," U.S. Department of Commerce, Bureau of the Census, GF 70, No. 2, March 1971; and Annual Reports of the Employees' Retirement System, State of Hawaii.

**TABLE 43**  
**COMPENSATION RATES IN SELECTED POSITIONS**  
**Private Industry and State-County Governments**

Job Classification	Private Industry <sup>a</sup>		State-County Governments <sup>a</sup>		Private Industry		State-County Governments	
	Min.	Max.	Min.	Max.	Median	Mean	Median	Mean
<b>Monthly Salary Rates</b>								
Account Clerk (Sr.)	\$ 856	\$1,228	\$ 831	\$1,223	\$1,030	\$1,083	\$1,045	\$1,043
Cashier	761	1,037	831	1,223	946	879	1,090	1,090
Chemist	1,507	2,154	1,336	2,005	1,558	1,722	1,788	1,739
Clerk	699	1,007	707	1,121	820	861	857	907
Clerk (Jr.)	643	903	651	943	658	713	651	688
Clerk (Personnel)	909	1,245	869	1,396	996	1,028	1,231	1,208
Clerk (Sr.)	815	1,211	831	1,356	949	1,007	1,135	1,088
Clerk (Steno)	782	1,093	798	1,171	896	989	926	964
Cust. Serv. Clerk	736	1,114	869	1,278	1,038	1,201	1,223	1,152
Data Entry Oper.	734	1,043	765	1,121	810	888	857	910
Dietician	1,321	1,550	1,171	1,748	1,470	1,448	1,672	1,600
Engineering Aid	1,215	1,725	869	1,278	1,001	1,050	905	976
Engr. Draft Tech.	1,340	1,903	1,121	1,672	1,350	1,373	1,597	1,524
Hosp. Attendant	667	845	729	1,045	778	791	729	760
Hosp. Ward Clerk	742	883	707	1,121	870	876	910	947
Land Surveyor	1,058	1,490	1,121	1,672	1,275	1,300	1,527	1,485
Med. Technologist	1,272	1,492	1,171	1,748	1,470	1,447	1,336	1,427
Nurse (Practical)	879	1,097	924	1,345	1,060	1,028	1,192	1,189
Nurse (Staff)	1,186	1,358	1,183	1,752	1,334	1,288	1,294	1,395
Occup. Therapist	1,351	1,464	1,171	1,748	1,460	1,379	1,459	1,498
Secretary	864	1,243	905	1,356	969	1,016	1,285	1,265
Secretary (Private)	1,027	1,457	985	1,915	1,200	1,235	1,459	1,469
Switchboard Oper.	709	1,014	678	1,073	905	947	857	911
Typist (Sr.)	714	1,049	765	1,121	815	846	798	820
<b>Hourly Wage Rates</b>								
Auto Mechanic	\$6.28	\$ 8.53	\$6.35	\$ 7.46	\$ 7.78	\$ 8.23	\$7.06	\$7.10
Auto Mechanic Helper	4.05	5.78	5.25	5.90	6.21	6.55	5.25	5.49
Bldg. Maint. Repairer	4.72	6.44	6.16	7.01	7.07	7.21	6.66	6.76
Carpenter (Maint.)	6.15	7.81	6.16	7.01	7.36	7.76	6.66	6.83
Cook (Asst.)	3.75	5.13	5.25	5.90	5.34	5.31	6.02	6.00
Cook (Gen.)	4.85	6.21	5.84	6.63	7.19	6.68	6.53	6.48
Electrician (Maint.)	6.95	7.75	6.35	7.22	8.26	8.61	6.85	6.94
Electronic Technician	9.35	14.03	7.06	10.55	10.72	10.37	8.63	8.67
Greenskeeper	3.78	5.40	4.85	5.42	4.96	5.11	5.05	5.17
Groundskeeper	3.45	4.85	4.81	5.36	4.93	4.85	5.23	5.23
Janitor (Heavy)	3.90	5.17	4.81	5.36	4.80	4.63	5.23	5.25
Kitchen Helper	4.25	5.06	4.81	5.36	4.80	4.51	5.23	5.24
Laborer (Heavy)	6.12	7.68	4.85	5.42	5.78	5.87	5.42	5.33
Laborer (Light)	3.82	5.15	4.81	5.36	5.48	5.48	5.02	4.91
Painter (Maint.)	6.33	8.32	6.16	7.01	7.36	7.38	6.87	6.88
Plumber (Maint.)	6.80	7.60	6.35	7.22	7.67	7.75	7.06	7.11
Security Attendant	4.11	5.16	3.91	5.68	5.50	5.18	4.77	4.78
Trades Helper	4.36	5.96	5.25	5.90	6.21	6.17	5.56	5.62
Truck Driver <sup>A</sup>	4.46	6.70	5.04	5.65	6.02	5.84	5.88	5.88
Truck Driver <sup>B</sup>	4.80	6.78	5.44	6.14	6.02	6.41	6.14	6.17
Truck Driver <sup>C</sup>	6.31	8.32	5.65	6.39	6.89	7.82	6.31	6.31
Warehouse Worker	5.02	7.11	5.04	5.65	6.80	6.70	5.49	5.42
Washer	3.37	4.88	4.85	5.42	4.80	4.67	5.43	5.51

NOTE: Results of sampling 530 private establishments and 14 government agencies employing 166,270 persons (41.5% of estimated civilian employee population) during June and July of 1980. Caution must be exercised in making comparisons due to variations among jobs and their fringe benefits.

a. Average of salary ranges.

b. A = capacity under 1.5 tons; B = 1.5 to 5 tons; C = 5 tons and over.

SOURCE: Hawaii Employer's Council, Research Report: "Pay Rates in Hawaii, Private Employment, Government Employment" Special Publication Number 143, November 1980. (Survey conducted by the Council and the State and Counties' Personnel Services Departments.)

**TABLE 44**  
**CLASSROOM TEACHERS' SALARIES: 1979-1980**  
**Estimated Average Annual Salaries<sup>a</sup>**

State	All Teachers				
	Elementary	Secondary	Amount	Rank	% Increase over 1978-1979
HAWAII	\$20,353	\$19,300	\$19,920	2	8.51
U.S. Average <sup>b</sup>	15,576	16,433	15,966	--	6.04
Alabama	12,664	13,512	13,060	45	0.86
Alaska	26,561	26,657	26,604	1	10.16
Arizona	15,400	16,200	15,650	21	2.96
Arkansas	12,090	12,750	12,420	48	11.63
California	17,373	18,990	18,020	6	1.46
Colorado	15,895	16,623	16,270	15	9.28
Connecticut	16,200	16,598	16,354	13	5.63
Delaware	15,810	16,415	16,148	17	6.94
Florida	14,360	13,909	14,149	29	1.03
Georgia	13,616	14,208	13,853	34	7.25
Idaho	13,340	13,910	13,610	39	7.96
Illinois	16,977	18,801	17,601	8	6.69
Indiana	15,197	15,996	15,599	22	9.20
Iowa	14,570	15,650	15,150	24	6.68
Kansas	13,632	13,760	13,690	37	6.46
Kentucky	14,026	15,375	14,520	28	10.25
Louisiana	13,550	14,030	13,770	35	5.80
Maine	12,747	13,789	13,071	43	4.13
Maryland	17,480	17,690	17,588	9	6.03
Massachusetts	17,312	17,659	17,500	10	2.94
Michigan	19,116	19,433	19,285	4	9.51
Minnesota	15,296	16,463	15,912	20	2.60
Mississippi	11,640	12,111	11,851	50	6.76
Missouri	13,419	13,953	13,682	38	7.64
Montana	13,987	15,210	14,537	27	6.49
Nebraska	12,920	14,156	13,519	40	7.00
Nevada	16,222	16,370	16,296	14	6.47
New Hampshire	12,190	12,960	12,550	46	6.13
New Jersey	16,902	17,536	17,159	11	6.10
New Mexico	14,659	15,104	14,887	26	14.47
New York	19,700	19,900	19,800	3	7.03
North Carolina	13,956	14,386	14,117	31	3.22
North Dakota	13,104	13,570	13,305	41	8.28
Ohio	14,857	15,848	15,300	23	7.14
Oklahoma	12,810	13,430	13,107	42	7.13
Oregon	15,953	16,735	16,266	16	9.14
Pennsylvania	16,220	16,780	16,520	12	6.51
Rhode Island	17,948	18,056	18,001	7	7.29
South Carolina	12,706	13,625	13,063	44	7.51
South Dakota	12,207	12,600	12,348	49	8.13
Tennessee	13,867	14,139	13,971	33	8.13
Texas	13,802	14,536	14,132	30	8.36
Utah	14,597	15,355	14,909	25	7.21
Vermont	12,151	12,914	12,515	47	6.19
Virginia	13,484	14,885	14,079	32	5.95
Washington	18,438	19,311	18,820	5	8.43
West Virginia	13,344	14,186	13,710	36	7.51
Wisconsin	15,663	16,395	16,002	19	7.29
Wyoming	15,440	16,610	16,030	18	10.79

a. Limited to classroom teachers excluding principals, supervisors, librarians, guidance and psychological personnel, and related instructional workers.

b. Includes District of Columbia.

SOURCE: "Estimates of School Statistics 1980-1981," Research Division, National Education Association, 1981 (copyright 1981).

**TABLE 45**  
**ESTIMATED PUPIL-TEACHER RATIOS AND**  
**PER CAPITA DIRECT SCHOOL EXPENDITURES**

State	Pupil-Teacher Ratios <sup>a</sup>			Per Capita Direct Expenditures - Local Schools <sup>b</sup>			
	Elementary	Secondary	Total	Capital Outlay	Other	Total Expenditures	
						Amount	Rank
HAWAII	18.7	23.5	20.9	\$239.18	\$ 93.78	\$ 332.96	37
U.S. Av.	20.5	17.1	18.9	243.54	135.31	378.85	--
Ala.	18.0	18.7	18.3	179.17	114.24	293.41	48
Alaska	17.5	17.4	17.5	557.11	593.34	1,105.45	1
Ariz.	19.6	19.4	19.5	259.18	168.24	427.42	13
Ark.	20.6	17.7	19.1	179.62	106.22	285.84	50
Calif.	25.6	18.9	22.9	263.42	133.01	396.43	19
Colo.	23.5	17.6	20.4	263.45	158.84	422.29	14
Conn.	18.3	14.0	16.6	258.49	122.14	380.63	20
Del.	18.7	16.1	17.3	270.15	110.16	380.31	21
Fla.	25.0	13.3	19.5	200.47	127.13	327.60	39
Ga.	19.4	18.7	19.1	212.98	112.49	325.47	41
Idaho	21.8	20.0	20.9	212.53	111.31	323.84	42
Ill.	19.1	18.1	18.7	251.02	124.99	376.01	24
Ind.	21.1	19.3	20.2	226.35	102.60	328.95	38
Iowa	18.5	15.3	16.8	244.75	161.48	406.23	18
Kans.	17.1	15.1	16.2	222.61	144.02	366.63	26
Ky.	20.6	19.8	20.3	169.62	131.74	301.36	47
La.	22.4	12.9	18.3	216.68	110.78	327.46	40
Me.	21.7	22.2	21.8	222.99	118.15	341.14	34
Md.	19.0	17.2	18.0	289.62	130.77	420.39	15
Mass.	23.7	9.7	15.9	289.01	160.46	449.47	5
Mich.	23.4	23.9	23.6	296.01	138.76	434.77	11
Minn.	18.2	17.1	17.6	279.47	138.32	417.79	16
Miss.	18.8	18.6	18.7	180.65	112.67	293.32	49
Mo.	23.4	12.2	17.9	206.61	105.90	312.51	45
Mont.	20.6	12.5	17.0	256.63	201.35	457.98	3
Neb.	16.4	15.2	15.8	228.34	149.86	378.20	23
Nev.	22.1	20.2	21.1	239.43	134.72	374.15	25
N. H.	20.3	16.0	18.2	193.08	116.79	309.87	46
N. J.	17.4	15.5	16.6	287.22	151.87	439.09	9
N. M.	21.0	18.0	19.5	258.38	171.89	430.27	12
N. Y.	19.3	15.8	17.3	288.69	151.45	440.14	8
N. C.	22.9	17.1	20.8	215.40	118.84	334.24	36
N. D.	17.7	13.1	15.7	221.44	157.58	379.02	22
Ohio	21.6	17.8	19.9	221.61	143.94	365.55	27
Okla.	18.7	16.2	17.5	209.13	113.87	323.00	43
Ore.	18.9	18.7	18.9	269.88	183.15	453.03	4
Pa.	18.9	16.6	17.6	226.77	134.15	360.92	29
R. I.	16.3	16.4	16.4	248.74	96.23	344.97	33
S. C.	22.4	16.1	19.9	209.22	104.31	313.53	44
S. D.	16.9	15.6	16.5	215.84	143.64	359.48	31
Tenn.	20.6	21.6	20.9	183.25	97.25	280.50	51
Texas	18.0	18.4	18.1	225.16	133.35	358.51	32
Utah	22.6	23.9	23.1	225.64	218.31	443.95	7
Vt.	15.0	14.6	14.9	222.80	142.34	365.14	28
Va.	18.4	16.8	17.7	234.89	105.07	339.96	35
Wash.	20.0	23.5	21.5	274.10	174.29	448.39	6
W. Va.	18.9	16.5	17.8	234.30	125.26	359.56	30
Wisc.	16.7	14.9	15.9	246.12	167.28	413.40	17
Wyo.	17.2	14.4	15.8	283.22	247.30	530.52	2
D. C.	16.5	19.8	17.9	319.45	119.28	438.73	10

NOTE: Per capita expenditures do not correspond with Table 34 since expenditures for supervision of local schools, state schools for the handicapped, and other similar special education programs have been eliminated.

a. Estimated for the 1979-1980 school year by dividing public school fall enrollment by the number of classroom teachers as reported by the National Education Association.

b. As reported by the U.S. Department of Commerce for fiscal 1979.

SOURCE: "Estimates of School Statistics, 1980-81," Research Division, National Education Association, 1981 (copyright 1981); "Governmental Finances in 1978-79," Series GF 79, No. 5, U.S. Department of Commerce, Washington, D. C., October 1980.

**TABLE 46**  
**HAWAII PUBLIC SCHOOL COSTS**  
**Selected Fiscal Years<sup>a</sup>**

Object of Expenditure	1980	1979	1978	1975	1970
Administration	\$ 23,437,809	\$ 20,086,059	\$ 18,733,663	\$ 12,669,597	\$ 9,125,802
Instruction: Personal Services	192,333,767	180,111,478	172,688,778	123,604,583	83,495,906
Supplies & Other	23,183,869	19,594,150	18,546,444	11,362,349	6,602,974
Food Services: Personal Services	10,841,813	11,208,249	9,674,736	6,907,930	5,073,293
Supplies	12,622,525	13,093,332	12,460,653	12,938,077	6,945,547
Attendance & Health Services	11,686,102	11,112,320	11,220,549	6,359,940	2,129,738
Pupil Transportation Services	8,407,397	8,123,967	7,441,330	4,587,768	2,486,028
Operation of School Plants	20,232,149 <sup>b</sup>	16,641,751	15,722,101	10,460,647	4,826,111
Maintenance of School Plants	10,615,533	8,963,612	11,219,261	4,746,144	6,923,940
Retire., S.S., Med. Ins., Contrib.	44,071,454	41,835,718	42,408,815	27,573,816	12,292,795
Workers' Compensation <sup>c</sup>	1,480,617	1,608,195	807,571	1,082,991	141,909
Debt Retirement: Interest	322,588	408,459	507,320	1,025,255	1,589,116
Principal	1,918,665	2,272,826	2,968,015	3,852,416	4,474,113
<b>Sub-Total</b>	<b>\$361,154,288</b>	<b>\$335,060,116</b>	<b>\$324,399,236</b>	<b>\$227,171,513</b>	<b>\$146,107,272</b>
Capital Outlay <sup>d</sup>	\$ 30,509,000	\$ 21,628,000	\$ 23,810,000	\$ 24,832,512	\$ 31,501,104
Adult Education	2,298,511	2,508,417	2,588,432	10,675,965	1,165,302
Public Libraries	9,867,243	8,147,228	7,656,809	5,582,420	5,371,887
Summer School	559,647	549,651	519,664	480,042	588,340
Athletic Funds	843,759	839,644	741,637	611,056	678,814
<b>Total</b>	<b>\$405,232,448</b>	<b>\$368,733,056</b>	<b>\$359,715,778</b>	<b>\$269,353,508</b>	<b>\$185,412,719</b>
Average Daily Enrollment	166,105	168,453	171,030	177,917	179,364
Average Daily Attendance	151,563	154,263	157,312	163,246	167,444

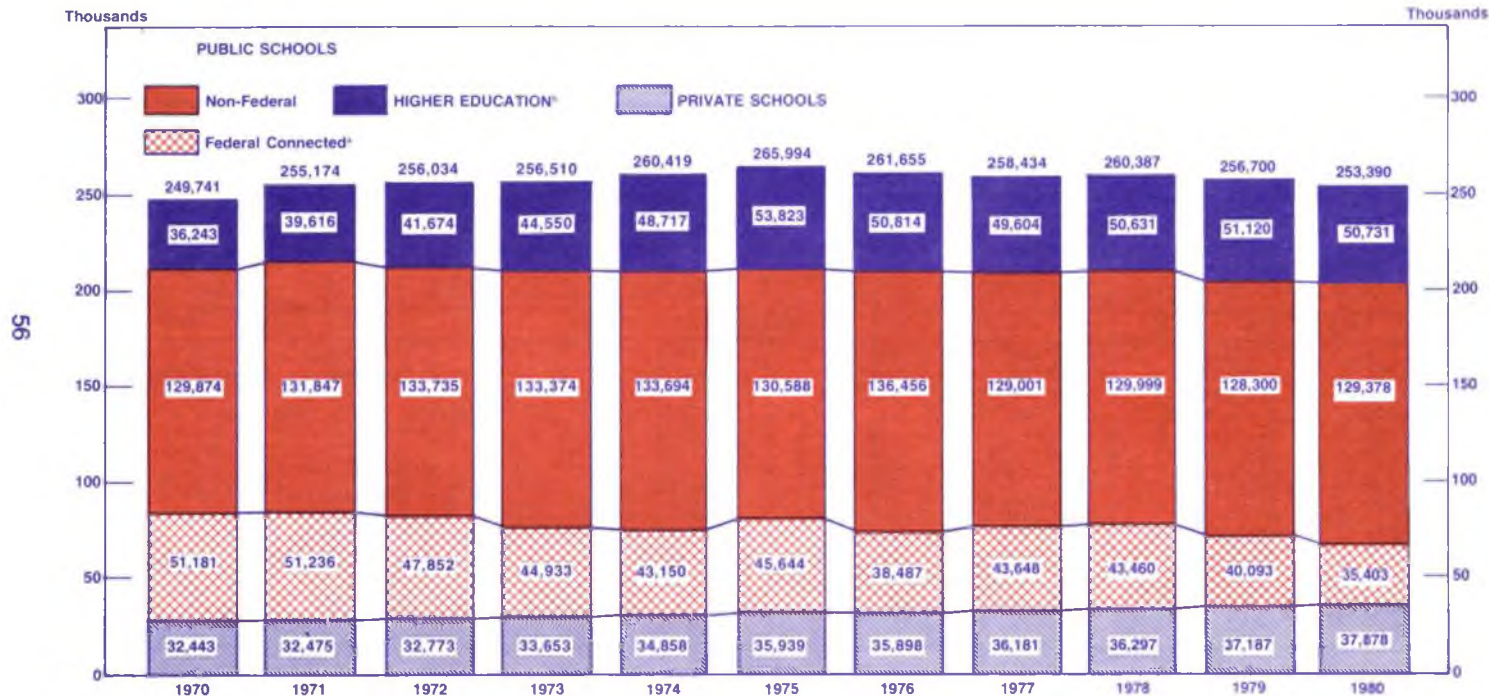
NOTE: Data not strictly comparable due to revised methods of reporting.

- a. Includes expenditures from federal, state and county funds, but does not include all costs attributable to operation of education department.
- b. Includes appropriation for safety and security systems.
- c. Includes unemployment compensation.
- d. Bond fund expenditures not included.

SOURCE: Annual Reports of the Department of Education, State of Hawaii.



CHART 12  
TRENDS IN HAWAII SCHOOL ENROLLMENT  
Fall 1970-1980



<sup>a</sup>Includes enrollment for partial as well as full federal impact-area aid, 1980 estimated.

<sup>b</sup>Fall full- and part-time enrollment in day time credit courses. Includes University of Hawaii system, and enrollment in technical schools.

SOURCE: Department of Education, State of Hawaii; University of Hawaii.

**TABLE 47**  
**UNIVERSITY OF HAWAII**  
**Current Income and Expenditures — Selected Fiscal Years<sup>a</sup>**

	1980	1979	1978	1975	1970
<u>REVENUES</u>					
For Educational Purposes	\$(190,083,497)	\$(175,323,892)	\$(163,913,174)	\$(120,361,774)	\$(84,333,326)
Federal Funds	44,717,115	38,597,114	35,103,970	41,396,415	28,044,561
State Appropriations	133,398,222	125,675,089	118,343,640	70,544,665	50,557,525 <sup>c</sup>
University Funds	( 11,968,160)	( 11,051,689)	( 10,465,564)	( 8,420,694)	( 5,731,240)
Student Fees <sup>b</sup>	4,122,172	3,787,563	4,102,418	3,792,630	2,974,144
Departmental Earnings	3,141,697	3,003,354	2,744,291	2,015,431	591,078
Gifts and Grants	4,187,859	3,664,955	2,877,236	2,509,492	2,009,941
All Other	516,432	595,817	741,619	103,141	156,077
For Non-Educational Programs	( 18,632,316)	( 16,459,562)	( 15,064,201)	( 13,444,871)	( 5,651,177)
Auxiliary Enterprises	18,632,316	16,459,562	15,064,201	10,330,006	5,369,226
Other Sources	--	--	--	3,114,865	281,951
<b>TOTAL REVENUES</b>	<b>\$ 208,715,813</b>	<b>\$ 191,783,454</b>	<b>\$ 178,977,375</b>	<b>\$ 133,806,645</b>	<b>\$ 89,984,503</b>
<u>EXPENDITURES</u>					
For Educational Purposes	\$(189,033,565)	\$(172,921,723)	\$(162,455,971)	\$(125,585,681)	\$(80,403,928)
Instruction & Rel. Act.	60,172,995	57,287,627	55,460,448	38,959,295	27,549,288
Community Colleges	31,616,921	30,031,451	27,782,356	17,074,210	8,142,576
Organized Research	41,770,737	35,293,343	32,317,696	23,698,706	18,351,345
Extension Service	3,712,202	3,378,897	3,293,163	1,687,206	1,836,771
Libraries	6,110,925	5,511,333	5,393,539	3,235,352	2,545,409
Plant Oper. & Maint.	10,194,181	8,638,461	7,592,834	5,009,794	2,884,771
Public Services	8,477,763	6,379,281	4,863,597	19,085,624	12,557,351
Admin. & Gen. Expenses	26,977,841	26,401,330	25,752,338	16,835,494	6,536,417
For Non-Educational Purposes	( 15,819,147)	( 14,444,382)	( 12,757,990)	( 9,443,302)	( 5,186,545)
Auxiliary Enterprises	13,589,403	12,464,504	11,046,802	8,397,271	4,858,188
Other	2,229,744	1,979,878	1,711,188	1,046,031	328,357
<b>TOTAL EXPENDITURES</b>	<b>\$ 204,852,712</b>	<b>\$ 187,366,105</b>	<b>\$ 175,213,961</b>	<b>\$ 135,028,983</b>	<b>\$ 85,590,473</b>

NOTE: After 1977, auditors have included non-imposed fringe benefit costs, attributable to University employees but actually funded through other state agencies (primarily Department of Budget and Finance), as part of the University's expenditures.

- a. Encumbrances of funds not included in expenditure data; revenues may include advances by federal agencies. Detail not absolutely comparable between years because of changes in reporting.
- b. Fees from special programs only; tuition and fees for regular academic semesters are state general fund realizations and are not reflected in University data.
- c. Includes appropriated receipts.

SOURCE: Business Office, and Financial Reports, University of Hawaii.

TABLE 48  
**DIVISION OF AIRPORTS**  
 Department of Transportation — State of Hawaii  
 Revenues and Expenditures — Selected Fiscal Years

	1980	1979	1978	1975	1970
<u>REVENUES<sup>a</sup></u>					
Fuel Tax <sup>b</sup>	\$ 5,202,054	\$ 4,861,054	\$ 4,761,364	\$ 4,831,254	\$ 4,601,581
Revenues from Operations	59,588,345	53,593,388	51,187,356	26,064,437	6,788,408
Bond Funds	--	--	20,000,000	20,000,000	63,842,499
Federal Grants	9,906,903	7,794,233	15,048,337	8,029,090	2,313,948
All Other Revenues	19,560,617	17,703,770	6,675,213	17,057,286	2,660,711
<b>TOTAL</b>	<b>\$94,257,918</b>	<b>\$83,952,445</b>	<b>\$97,672,270</b>	<b>\$75,982,067</b>	<b>\$80,207,147</b>
<u>EXPENDITURES<sup>c</sup></u>					
Personal Services	\$10,050,245	\$ 9,334,791	\$ 9,084,005	\$ 5,111,047	\$ 2,134,681
Other Operating Expenses	12,758,700	11,581,443	11,427,137	8,328,937	2,890,966
Capital Outlay	34,937,769	27,648,301	20,132,143	43,698,976	62,403,108
Bond Interest	18,927,527	19,487,180	19,538,022	14,826,670	5,569,929
All Other Expenditures	5,922,414	6,082,987	2,928,261	1,375,029	1,099,004
<b>TOTAL</b>	<b>\$82,596,656</b>	<b>\$74,134,702</b>	<b>\$63,109,568</b>	<b>\$73,340,659</b>	<b>\$74,097,688</b>

a. Excludes advances from Treasurer and investments redeemed; includes general fund appropriations.

b. Rate 1¢ per gallon.

c. Excludes bond principal payments since expenditures from bond funds are included; also excludes investments purchased and transfers.

SOURCE: Consolidated Statement of Receipts and Expenditures, Airports Division, Department of Transportation, State of Hawaii.

**TABLE 49**  
**DIVISION OF HARBORS**  
**Department of Transportation — State of Hawaii**  
**Revenues and Expenditures — Selected Fiscal Years<sup>a</sup>**

	1980	1979	1978	1975	1970
<u>REVENUES</u>					
Wharfage	\$ 7,156,413	\$ 6,849,545	\$ 6,433,462	\$ 4,676,516	\$4,678,058
Pilotage Fees	--	382,147	742,645	556,410	550,837
Docking & Mooring Fees	1,206,464	1,192,693	1,172,909	857,256	747,268
Rentals	6,124,620	5,485,553	4,848,381	4,087,173	2,531,759
Sales of Services & Materials	418,131	355,728	349,803	305,007	612,061
Income on Investments	2,898,813	2,498,219	565,966	550,484	536,842
Miscellaneous <sup>b</sup>	478,596	493,323	399,484	339,434	135,558
<b>TOTAL REVENUES</b>	<b>\$18,283,037</b>	<b>\$17,257,208</b>	<b>\$14,512,650</b>	<b>\$11,372,280</b>	<b>\$9,792,383</b>
<u>EXPENDITURES</u>					
Administration <sup>c</sup>	\$ 1,077,332	\$ 1,060,978	\$ 1,019,414	\$ 1,273,758	\$ 526,621
Harbor Operations <sup>c</sup>	800,078	789,896	798,331	1,544,108	1,253,940
General Maintenance <sup>c</sup>	1,456,416	1,297,000	1,097,513	1,404,080	900,632
Engineering Services & Overhead <sup>c, d</sup>	--	--	--	240,844	296,041
Salaries & Wages <sup>e</sup>	3,156,698	3,213,201	3,284,577	--	--
Retirement Contributions	(c)	(c)	(c)	(c)	248,451
5% Surcharge on Gross Receipts	551,287	527,349	470,103	357,446	341,529
Interest on Bonded Debt	4,022,876	3,766,615	2,309,667	1,981,669	1,955,244
Principal on Bonded Debt	2,175,421	2,140,421	1,683,878	1,569,234	395,000
City & County Fireboat	645,171	591,018	595,730	503,612	328,952
Depreciation	1,922,256	1,798,375	1,603,114	1,446,780	922,956
Miscellaneous	8,462	20,150	236,842	322,105	187,270
<b>TOTAL EXPENDITURES</b>	<b>\$15,815,997</b>	<b>\$15,205,003</b>	<b>\$13,099,169</b>	<b>\$10,643,636</b>	<b>\$7,356,636</b>

a. Report on the "public undertaking," as defined in the resolution authorizing issuance of Harbor Revenue Bonds as all harbors and waterfront improvements and other properties under the Harbors Division, except those principally used for recreation and landing of fish.

b. Includes permits to operate small power boats, recoveries for damages to properties, sales of utilities, etc.

c. Retirement contributions assigned to appropriate function after 1973. Contributions were \$356,855 (1975), \$391,000 (1978), \$357,000 (1979) and \$327,000 (1980).

d. After 1977, category allocated to "Salary and Wages"/"Administration."

e. Salaries and wages assigned to appropriate function before 1977.

SOURCE: Audit Section, Accountant's Reports, Water Transportation Facilities Division, Department of Transportation, State of Hawaii.

TABLE 50  
**DIVISION OF HIGHWAYS**  
 Department of Transportation — State of Hawaii  
 Revenues and Expenditures — Selected Fiscal Years

	1980	1979	1978	1975	1970
<u>REVENUES</u>					
Fuel Tax	\$ 29,231,708	\$ 30,032,484	\$28,751,170	\$16,184,561	\$13,086,656
Weight Tax	7,732,641	7,431,306	6,417,299	--	--
Federal Aid	68,012,214	51,361,136	44,227,367	42,249,416	32,991,237
Land Sales	50,968	179,733	117,151	382,509	149,937
Rentals	76,784	68,550	67,972	88,931	45,912
Permit Fees	36,847	29,063	26,266	12,165	20,201
General Funds	--	--	775	58,467	2,733,613
Bond Funds	16,437,000	16,303,654	10,392,208	19,640,211	8,672,793
Vehicle Registration Fees	595,631	570,918	483,602	--	--
Gross Weight Fees	1,414	42,138) <sup>a</sup>	233,209	--	--
Other	1,201,676	480,398	176,768	130,141	364,643
<b>TOTAL REVENUES</b>	<b>\$123,376,883</b>	<b>\$106,415,104</b>	<b>\$90,893,787</b>	<b>\$78,746,401</b>	<b>\$58,064,992</b>
<u>EXPENDITURES</u>					
Administration	\$ 3,049,486	\$ 2,806,984	\$ 2,455,528	\$ 1,449,763	\$ 1,026,127
5% Surcharge	1,204,011	1,223,334	1,149,345	442,874	409,590
Maintenance	12,166,246	17,019,584	11,324,734	7,651,044	4,643,026
Planning & Research	--	285,949	146,863	1,333,180	855,379
Debt Service	14,784,729	14,197,510	13,272,659	8,776,362	5,118,821
Capital Projects	87,694,290	70,483,265	53,141,295	60,488,515	46,016,448
<b>TOTAL EXPENDITURES</b>	<b>\$118,898,762</b>	<b>\$106,016,626</b>	<b>\$81,490,424</b>	<b>\$80,141,738</b>	<b>\$58,069,391</b>

NOTE: Includes expenditures from highway, general and general obligation bond funds. Interfund transfers eliminated to avoid duplication.

a. Repealed 1/1/79. 1979 reflects refund of 1978 double payment of vehicle weight tax and motor carrier gross weight fee.

SOURCE: Annual Reports, Department of Transportation, State of Hawaii.

## THE LONG TERM PUBLIC BONDED DEBT

*Public bonded debt represents government's means of financing capital public projects by borrowing the money through the sale of bonds. Costs of large capital public projects are spread over a long period, usually 20 years ago so more taxpayers and beneficiaries are involved in paying the costs. Available cash may also be used to supplement the use of borrowed money for these large capital projects; however, a heavy dependence on available cash for such projects places an undue burden on current taxpayers for the benefit of those who will eventually also benefit from such projects or facilities.*

*On the other hand, if a heavy dependence is placed on borrowed funds and debt is incurred regularly on an annual basis, taxes must be increased to meet the principal and interest or debt service payments in the future. Therefore, a proper balance must be maintained in the issuance of bonds and some restraint must be exercised in times of adverse market conditions. As the amount of money available for borrowing shrinks, the cost of borrowing will continue to rise adding a future debt service costs.*

*At the end of fiscal 1979, each person's share of Hawaii's long term public debt was \$2,191, placing the 50th State seventh highest in the nation in terms of per capita public debt. This represented a decline from the previous year when the per capita debt was \$2,299. However, Hawaii's per capita long term debt was still \$863 above the national average and represented nearly 24% of per capita personal income and 183% of the per capita tax collections in Hawaii.*

*Under the State's Constitution, the debt limit is set by relating annual debt service to the average general fund revenues for the three preceding fiscal years. The debt limit effective for the 1981 session of the legislature was \$184.3 million. At the beginning of fiscal 1981, \$136.1 million was charged to the limit, permitting a debt margin of \$8.1 million.*

*Total outstanding principal debt of the state and counties totaled more than \$2 billion at the end of calendar 1980. This debt included general obligation bonds as well as revenue bonds issued by the state and its political subdivisions. Debt issued by the state accounted for 86% of this total of which non-reimbursable general obligation bonds represented the lion's share of more than \$1 billion.*

**TABLE 51**  
**STATE AND LOCAL LONG-TERM DEBT**  
**Related to Personal Income, and Tax Collections**  
**Debt Outstanding at June 30, 1979**

State	Per Capita Debt		Per Cap. Debt as a % of Per Cap.			
	Amount	Rank	Personal Income <sup>a</sup>		Tax Collections <sup>b</sup>	
			Percent	Rank	Percent	Rank
HAWAII	\$2,191.14	7	23.76	8	183.44	10
U. S. Average	1,328.05	--	15.14	--	142.23	--
Alabama	1,013.39	37	14.56	27	162.57	18
Alaska	9,096.03	1	81.08	1	357.25	1
Arizona	1,375.66	20	16.33	20	137.06	27
Arkansas	611.24	49	8.82	46	102.82	43
California	968.92	39	9.64	44	91.59	47
Colorado	1,068.62	33	11.71	37	109.91	38
Connecticut	1,636.03	12	16.15	21	161.51	19
Delaware	2,178.94	8	23.36	9	210.32	7
Florida	1,097.38	28	12.84	32	142.30	23
Georgia	1,075.47	32	14.10	28	143.20	22
Idaho	527.50	51	6.97	51	68.74	51
Illinois	1,109.90	27	11.33	40	111.18	37
Indiana	631.79	48	7.37	49	84.35	48
Iowa	644.43	47	7.35	50	72.10	50
Kansas	1,066.13	35	11.55	38	121.40	34
Kentucky	1,919.80	9	25.98	6	260.28	5
Louisiana	1,488.04	16	19.62	11	184.48	9
Maine	1,093.76	29	15.54	22	137.02	28
Maryland	1,727.35	11	18.51	13	163.85	17
Massachusetts	1,495.05	15	16.81	18	127.09	33
Michigan	1,077.32	31	11.46	39	102.64	44
Minnesota	1,532.98	14	17.29	16	139.83	26
Mississippi	823.62	44	13.33	31	129.42	31
Missouri	674.44	46	8.17	47	92.91	46
Montana	870.41	43	11.33	41	96.69	45
Nebraska	2,612.47	4	30.08	3	291.67	2
Nevada	1,451.78	18	13.80	30	128.89	32
New Hampshire	1,238.10	25	14.83	24	171.44	14
New Jersey	1,419.79	19	14.57	26	133.00	30
New Mexico	1,300.51	22	17.20	17	156.77	20
New York	2,482.10	5	27.26	5	181.23	11
North Carolina	598.25	50	8.10	48	84.12	49
North Dakota	919.27	41	11.17	43	121.40	35
Ohio	814.70	45	9.35	45	106.01	42
Oklahoma	1,066.60	34	12.53	34	141.60	25
Oregon	2,210.05	6	24.73	7	231.29	6
Pennsylvania	1,634.60	13	19.10	12	177.41	12
Rhode Island	1,059.45	36	12.45	35	108.64	40
South Carolina	978.12	38	13.86	29	143.99	21
South Dakota	1,243.98	24	16.69	19	168.07	16
Tennessee	1,128.94	26	15.37	23	170.32	15
Texas	1,303.55	21	14.83	25	173.94	13
Utah	874.99	42	12.16	36	108.69	39
Vermont	1,281.73	23	17.49	15	141.67	24
Virginia	967.46	40	11.27	42	118.71	36
Washington	2,666.49	3	27.88	4	268.89	4
West Virginia	1,486.85	17	20.17	10	192.23	8
Wisconsin	1,082.85	30	12.76	33	106.02	41
Wyoming	1,745.33	10	17.59	14	135.15	29
Dist. of Columbia	3,841.73	2	36.35	2	287.54	3

a. Calendar 1979.

b. Fiscal 1979.

SOURCE: "Governmental Finances in 1978-1979," GF 79 No. 5, "Survey of Current Business," August 1980, U.S. Department of Commerce.

**TABLE 52**  
**PUBLIC BONDED DEBT IN HAWAII**  
**Bonds Outstanding by Agencies and Funds**  
**At December 31, 1980 and June 30, 1981<sup>a</sup>**

Governmental Unit and Funds Charged with Debt Service Costs:	Principal Outstanding at:	
	Actual 12/31/80	Estimated 6/30/81
STATE: Subtotal	\$ (1,764,934,000)	\$ (1,711,334,000)
General Fund	1,059,556,700	1,016,723,878
Highway Fund	125,359,657	120,288,247
Airport Fund	59,830,504	58,057,467
Harbor Fund	29,698,394	29,048,820
Land Revolving Fund	3,763,161	3,334,031
Sand Island Receipts	308,112	228,446
Veterans' Loan Fund	662,472	535,111
U of Hawaii Fund	30,180,000	30,045,000
Dwell. Unit Revolv. Fund	75,277,000	72,775,000
Airport Revenues <sup>b</sup>	233,720,000	233,720,000
U of Hawaii Revenues <sup>b</sup>	3,606,000	3,606,000
Multi-Deck Parking Rev. <sup>b</sup>	262,000	262,000
Harbor Revenues <sup>b</sup>	42,710,000	42,710,000
Hawaii Housing Auth. Rev. <sup>b</sup>	100,000,000	100,000,000
HONOLULU: Subtotal	( 207,495,000)	( 200,799,000)
General Fund (County Issues)	114,827,123	110,093,283
Highway Fund	29,989,899	29,217,240
Off-Street Parking Fund	3,371,251	3,371,251
Special Assessment Fund	9,236,727	9,042,227
Water Fund	36,840,000	36,045,000
Water Revenues <sup>b</sup>	13,230,000	13,030,000
MAUI: Subtotal	( 22,442,000)	( 21,219,000)
General Fund (County Issues)	13,097,000	12,037,000
Water Fund	8,500,000	8,425,000
Water Revenues <sup>b</sup>	845,000	757,000
HAWAII: Subtotal	( 45,625,000)	( 45,625,000)
General Fund (State Issues)	137,000	137,000
General Fund (County Issues)	45,469,000	45,469,000
Water Revenues <sup>b</sup>	19,000	19,000
KAUAI: Subtotal	( 13,811,000)	( 13,261,000)
General Fund (County Issues)	13,423,000	12,873,000
Water Fund	388,000	388,000
<b>TOTAL</b>	<b>\$ 2,054,307,000</b>	<b>\$ 1,992,238,000</b>

NOTE: Outstanding debt based on date upon which principal payments are made to the bearers of the bonds.

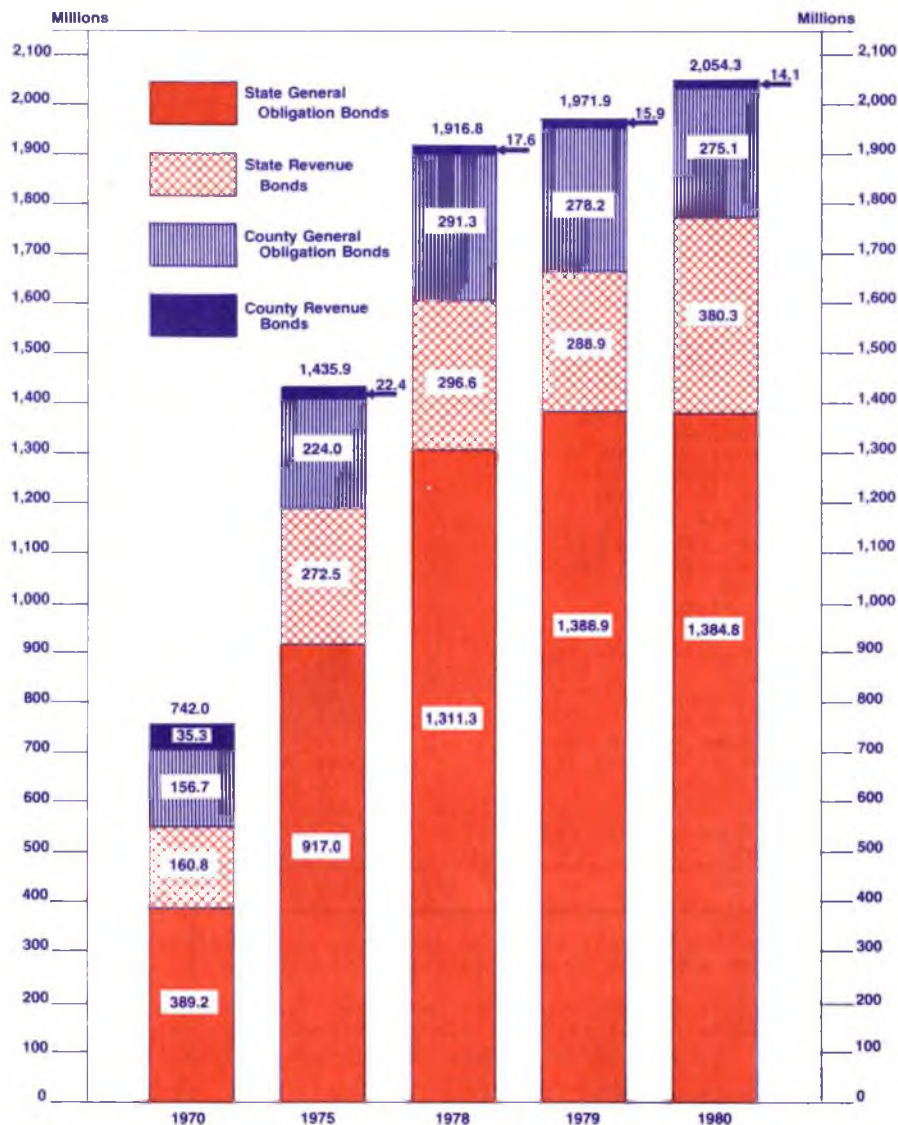
a. Gross debt exclusive of cash reserves. Excludes bonds not chargeable to public funds and short-term bond anticipation notes. June 30 estimate does not include anticipated issues.

b. Revenue bonds.

SOURCE: Prepared by the Tax Foundation of Hawaii from data received from the State Department of Budget & Finance and the County Finance Departments.



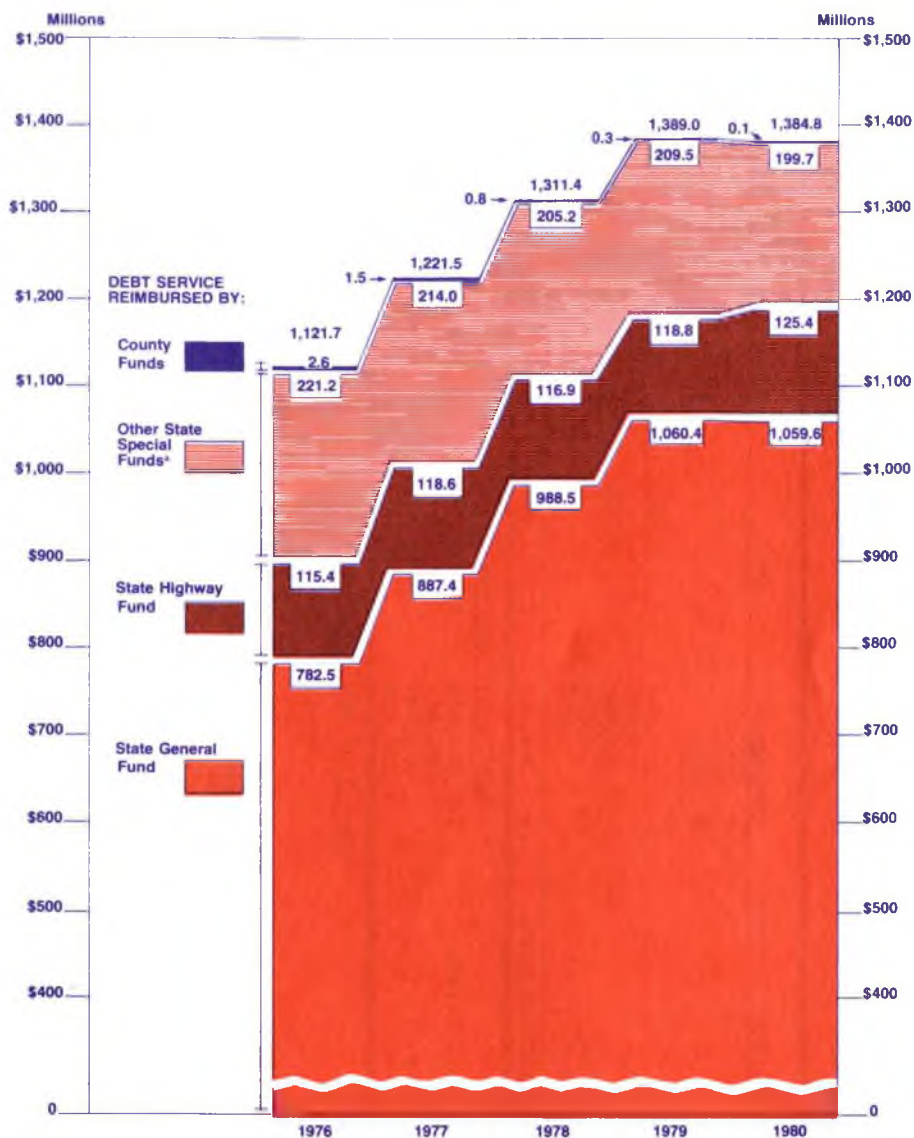
**CHART 13**  
**PUBLIC BONDED DEBT IN HAWAII**  
**Bonds Outstanding by Agencies and Funds**  
**At December 31**



a. See Table 52 for detail.

SOURCE: Prepared by the Tax Foundation of Hawaii from data provided by the Department of Budget and Finance, State of Hawaii and the County Finance Departments.

CHART 14  
**OUTSTANDING GENERAL OBLIGATION BONDS**  
 State of Hawaii — By Fund<sup>a</sup>  
 At December 31



<sup>a</sup>See Table 54 for detail.

SOURCE: Prepared by the Tax Foundation of Hawaii from data provided by the Department of Budget and Finance, State of Hawaii.

TABLE 53  
**COUNTY GENERAL OBLIGATION DEBT<sup>a</sup>**  
**At December 31, 1980 — Dollars in Thousands**

Funds Charged with Debt Service	Honolulu	Maui	Hawaii	Kauai	Total
State Issues <sup>b</sup>					
General Funds	\$ --	\$ --	\$ 137	\$ --	\$ 137
County Issues					
General Funds	114,827	13,097	45,469	13,423	186,816
Highway Funds	29,990	--	--	--	29,990
Water Funds	36,840	8,500	--	388	45,728
Off-Street Parking	3,371	--	--	--	3,371
Special Assessment	9,237	--	--	--	9,237
<b>TOTAL GENERAL OBLIGATION DEBT</b>	<b>\$ 194,265</b>	<b>\$ 21,597</b>	<b>\$ 45,606</b>	<b>\$ 13,811</b>	<b>\$ 275,279</b>
<b>DEBT LIMIT AND MARGIN</b>					
Fiscal 1981 Property Values	\$10,592,009	\$2,226,755	\$1,368,875	\$644,002	\$14,831,641
Debt Limit <sup>c</sup>	1,588,801	334,013	205,331	96,600	2,224,746
Debt Charged to Limit <sup>d</sup>	110,093	12,037	45,606	12,873	180,609
Debt Margin	1,478,708	321,976	159,725	83,727	2,044,137
<b>AS A % OF NET ASSESSED VALUES</b>					
State Issues	0.00%	0.00%	0.01%	0.00%	0.00%
County Issues	1.83	0.97	3.32	2.14	1.86
Debt Charged to Limit	1.04	0.54	3.33	2.00	1.22
Debt Margin	13.96	14.46	11.67	13.00	13.78

a. Excludes short-term bond anticipation notes and cash reserves.

b. Bonds issued by the State for the counties are reimbursable to the State general fund by the counties.

c. Limit is 15% of real property net assessed valuations.

d. Estimated by the Tax Foundation of Hawaii in accordance with constitutional provisions.

SOURCE: Prepared by the Tax Foundation of Hawaii using County Auditors' Reports and Constitution of the State of Hawaii.

**TABLE 54**  
**STATE GENERAL OBLIGATION BONDS**  
**State of Hawaii — December 31, 1980**

Principal and Interest Payments Chargeable to: <sup>a</sup>	Total
General Fund	\$1,059,556,700
Highway Special Fund	125,359,657
Airport Special Fund	59,830,504
Harbor Special Fund	29,698,394
Land Revolving Fund	3,763,161
Sand Island Receipts	308,112
Veterans' Loan Fund	662,472
Dwelling Unit Revolving Fund	75,277,000
University of Hawaii	30,180,000
County Funds	
Honolulu City-County	--
Maui County	--
Hawaii County	137,000
Kauai County	--
<b>Total</b>	<b>\$1,384,773,000</b>

a. Debt service on State Issued general obligation bonds is a charge against the State's general revenues. However, the counties (in the Constitution) and special fund agencies (by law) are required to reimburse the State general fund for debt service charges on certain bonds issued for them by the State.

SOURCE: Compiled by the Tax Foundation of Hawaii from information provided by the State Department of Budget and Finance.

**TABLE 55**  
**STATE DEBT SERVICE CHARGED TO DEBT LIMIT**  
**State of Hawaii — July 1, 1980**

Type of Debt Service	Excludable Debt Service	Charged to Debt Limit
Total General Obligation Bonds		\$165,997,825
Reimbursed by:		
Airports	\$ 8,046,764	
Highways	16,208,150	
Harbors	3,518,062	
University of Hawaii	2,097,615	(29,870,591)
<b>Total<sup>a</sup></b>	<b>\$29,870,591</b>	<b>\$136,127,234</b>
<b>Debt Limit<sup>b</sup></b>		<b>\$184,256,941</b>
<b>Debt Margin</b>		<b>\$ 48,129,707</b>

a. Total net amount of principal and interest payable on outstanding general obligation bonds in highest debt service year (1983).

b. Limit is computed multiplying the average general fund revenues for 1978, 1979 and 1980 (\$921,284,706) by 20%.

SOURCE: "Statement of the Debt Limit of the State of Hawaii as of July 1, 1980," Department of Budget and Finance, State of Hawaii.

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